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21 UNIFORM CHART OF ACCOUNTS

21.1 OVERVIEW

R.S. 39.78 states "The commissioner of administration shall, under authority of the governor and consistent with the provisions of this Chapter, prescribe and cause to be installed and maintain a uniform system of accounting in all state agencies." The Commissioner of the Division of Administration has delegated this function to the Office of Statewide Reporting and Accounting Policy.

This chapter provides state agencies with definitions of valid object, revenue source and balance sheet account codes in the State's accounting system, ISIS. The codes are divided into sections based on the master table of AFS on which it is defined (i.e., OBJ2, RSR2, or BAC2) and are in numerical order. These definitions are provided to aid agencies in selecting the correct code for use on system documents.

The decision of which object, revenue source or balance sheet account to use, rests with the agency. These definitions are being provided for informational purposes only, agencies should use their best judgement when choosing an account for use. The definitions given are for the most common use of the account. Agencies should review all account definitions in each relevant section and category before making a selection.

As new chart of account data elements are required, the agencies may request that OSRAP add them; however, remember that agency specific elements are generally not established in the statewide chart of accounts. For such needs the agency should use sub-objects, sub-revenue sources and reporting categories.

21.2 OBJECT CODES

The Object Table (OBJ2) defines all valid object codes for use on expenditure budget, spending and correction transactions in ISIS. This table establishes higher level classifications of the object codes. The object code is the starting point of a classification hierarchy that puts similar objects of expenditure together in progressively larger groups. The progression table is as follows: sub-object, object code, object class, object category, object type and object group. Agencies may define sub-objects on their documents. Use of a sub-object is optional. The Object Index Table (OBJT) summarizes and condenses the information on the OBJ2 table and displays up to 14 object codes at a time whereas the OBJ2 table displays detailed information for a maximum of two object codes at a time.

The object code, in conjunction with the vendor code used on payment vouchers, determines if a payment is 1099 reportable. A 1099 reportable object will have an entry in the 1099 return and income type fields of the OBJ2 and OBJT Tables. Agencies should review the 1099 return and income type fields when selecting an object for use to ensure that payments which are 1099 reportable are coded to 1099 reportable objects.

21.2.1 Transfer Objects

All interfund transactions except loans, quasi-external transactions and reimbursements should be coded to transfer objects. Transfers are classified as belonging to one of two major categories: Residual Equity transfers or Operating transfers.

T140 Automatic Transfer Out. The restricted object of expenditure for the automatic transfer from an original fund to a final fund. This object code can only be coded on a J1 transaction and is automatically inferred on other AFS documents as applicable.

T160 Residual Equity Transfers Out. Nonrecurring or non-routine transfers of equity between funds, e.g., transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.

T230 Mandatory Transfers-Principal and Interest. Transfers from current funds to other funds arising out of binding legal agreements related to debt retirement and interest not financed by other sources. Mandatory transfers may be required to be made from either unrestricted or restricted funds. **For use by State Colleges and Universities only.**

- T240 Mandatory Transfers-Renewals and Replacements.** Transfers from current funds to other funds arising out of binding legal agreements related to provisions for renewals and replacement of plant not financed from other sources. Mandatory transfers may be required to be made from either unrestricted or restricted funds. **For use by State Colleges and Universities only.**
- T250 Mandatory Transfers-Loan Fund Matching.** Transfers from current funds to other funds arising out of grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted funds. **For use by State Colleges and Universities only.**
- T260 Mandatory Transfers-Other.** Transfers from current funds to other funds arising out of binding legal agreements related to other concerns not defined in another object code. Mandatory transfers may be required to be made from either unrestricted or restricted funds. **For use by State Colleges and Universities only.**
- T270 Non Mandatory Transfers-Capital Improvements.** Transfers from current funds to other funds made at the discretion of the governing board for capital improvements. It also may include the transfer of resources back to current funds.
- T280 Non Mandatory Transfers-Renewals and Replacements.** Transfers from the current funds to other funds made at the discretion of the governing board for renewals and replacements. It also may include the transfer of resources back to current funds.
- T290 Non Mandatory Transfers-Other.** Transfers from the current funds to other funds made at the discretion of the governing board for items other than the ones defined in another object.
- T360 Transfers-ISIS Warrants Drawn.** Transfers from agency means of financing appropriations to the operating cash account. This object is automatically inferred when a WV document is processed for those agencies whose agency category on the AGC2 table is 'ISIS'.
- T370 Transfer-Non-ISIS Warrants Drawn.** This account is used by "NON-ISIS" agencies only - those agencies for whom expenditures are not recorded in AFS. Account used to identify funds reduced from an agency's means of financing appropriation. This account is coded on payment voucher documents (PV, P1, PVQ or MW).

21.2.2 Personal Services

Expenditures for salaries, wages, and related benefits provided for all persons (classified and unclassified) employed by the state governmental unit should be coded to personal services object codes. The Uniform Payroll System (UPS) does not have the capability to utilize the complete range of personnel service object codes in the chart of accounts as noted below. The object codes are hard coded in UPS and cannot be changed by the agencies. The agencies may journal voucher their expenditures to the correct object code through AFS.

- 2100 Salaries-Classified-Regular.** Compensation paid to full-time or part-time classified employees hired on a continuing basis. Includes classified, academic employees, seasonal employees, employees paid biweekly, weekly, bimonthly, monthly, and faculty and staff of universities (excluding college and university instructors).
- 2110 Salaries-Classified-Overtime.** Overtime paid to a full-time or part-time classified employee hired on a continuing basis. Includes all overtime that is paid to classified employees, employees paid biweekly, weekly, bimonthly, monthly, and faculty and staff of universities (excluding college and university instructors).
- 2120 Salaries-Classified-Termination.** Payment made to a full-time or part-time classified employee hired on a continuing basis whose employment with the State of Louisiana has completely ceased for a period of not less than 30 consecutive days. Payments for annual leave (up to 300 hours) or compensatory leave at termination. Payment for annual leave over 300 hours and total sick leave will be paid on an actuarial basis.
- 2130 Salaries-Unclassified-Regular.** Compensation paid to full-time or part-time unclassified employees hired on a continuing basis. Includes unclassified, academic employees, seasonal employees, employees paid biweekly, bimonthly, monthly, and faculty and staff at universities (excluding college and university instructors). This object cannot be coded in the Uniform Payroll System.
- 2140 Salaries-Unclassified-Overtime.** Overtime paid to a full-time or part-time unclassified employee hired on a continuing basis. Includes all overtime that is paid to unclassified employees, employees paid biweekly, bimonthly, monthly, and faculty and staff at universities (excluding university instructors). This object cannot be coded in the Uniform Payroll System.

- 2150 Salaries-Unclassified-Termination.** Payment made to a full-time or part-time unclassified employee hired on a continuing basis whose employment with the State of Louisiana has completely ceased for a period of not less than 30 consecutive days. Payments for annual leave (up to 300 hours) or compensatory leave at termination. Payments for annual leave over 300 hours and sick leave will be paid on an actuarial basis. This object cannot be coded in the Uniform Payroll System.
- 2200 Wages.** Payments to a restricted appointment, casual, seasonal (one who works five months or less per year), or temporary employee (one who works under contractual employment less than two years) hired on an irregular basis.
- 2210 Student Labor.** Special classification of wages paid to an individual that is enrolled full time in a high school, vocational-technical school or accredited college or university. This includes students who are hired for work study, graduate assistance, and student labor.
- 2220 Compensation Of Board Members.** Per diem paid to board members. This does not include travel to or from board meetings.
- 2221 Compensation Board Of Trustees.** Per diem paid to members of the Board of Trustees. This does not include travel to or from board meetings. This object cannot be coded in the Uniform Payroll System.
- 2230 Evening Instruction.** Salaries paid to teachers employed on a part-time basis to teach evening courses.
- 2240 University Instructors.** Salaries and wages paid to instructors employed by colleges and universities. **This object cannot be coded in the Uniform Payroll System.**
- 2300 Retirement Contributions-State Employees.** Employer's contribution to the State Employee's Retirement System as prescribed in LA. R.S.11:102 for the purpose of funding retirement benefits of active state employees or lawful beneficiaries under the State Employee's Retirement System. The rate of contribution is determined each year based on actuarial formula set by state law.
- 2310 Retirement Contributions-School Employees.** Employer's contribution for school employees retirement other than teachers or school lunch employees.

- 2320 Retirement Contributions-Teachers.** Employer's contribution for teachers to the State Teacher's Retirement System.
- 2330 Retirement Contributions-School Lunch Employees.** Employer's contribution for school lunch employees to the State School Lunch Employees Retirement System. **This object cannot be coded in the Uniform Payroll System.**
- 2340 Retirement Contributions-Other.** Employer's contribution for employees to a retirement program for employees other than the ones mentioned previously (i.e., university retirement systems).
- 2345 Post Retirement Benefits.** Employer's contribution of monthly health and life insurance premiums for retirees' and/or their eligible beneficiaries or survivors.
- 2350 F.I.C.A. Tax.** Employer's portion of the Social Security payroll tax. The employer's half of the tax is currently computed as 6.2% of employee Federal taxable wages.
- 2360 Medicare F.I.C.A. Tax.** Employer's portion of the Medicare payroll tax. The employer's half of the tax is currently computed as 1.45% of employee Federal taxable wages.
- 2370 Unemployment Benefits.** Payment of unemployment benefits to the Office of Employment Security as reimbursement of regular and extended benefits paid in lieu of contributions in accordance with R.S. 23:1552. **This object cannot be coded in the Uniform Payroll System.**
- 2380 Group Insurance Contributions.** Employer's contribution for employee group insurance premiums not covered by an existing account in accordance with R.S. 42:821.
- 2390 Compensated Absences.** Expenditures related to accrued vested employee sick and annual leave. **This object cannot be coded in the Uniform Payroll System.**
- 2400 Other Related Benefits.** Any employer's contribution for employee benefits not covered by an existing account. **This object cannot be coded in the Uniform Payroll System.**

21.2.3 Travel

Expenditures for travel as defined in the general travel regulations PPM 49. Travel expenditures are grouped into in-state and out-of-state travel. Common travel expenditures include: reimbursements for the use of a personal vehicle, subsistence allowance, common carrier fares and miscellaneous travel expenditures.

2500 In-State Travel-Administrative. Expenditures for travel within the borders of Louisiana and routine travel in adjacent states for administrative personnel.

2510 In-State Travel-Conferences, Conventions, and Athletics. Expenditures for travel within the borders of Louisiana and routine travel in adjacent states incurred by all state employees and intercollegiate athletic groups attending conferences, conventions, schools, athletic seminars, training courses, recruiting, scouting, etc.

2520 In-State Travel-Field Travel. Expenditures for travel within the borders of Louisiana and routine travel in adjacent states incurred by non-administrative personnel in the routine performance of their duties. This includes lodging, meals, mileage, etc.

2530 In-State Travel-Board Members. Expenditures for travel within the borders of Louisiana and routine travel in adjacent states incurred by board members and commission members but is not to include per diem payments. This includes lodging, meals, mileage, etc.

2540 In-State Travel-Meal Reimbursement. Expenditures for meals specifically for employees who are stationed at remote facilities throughout the state. The meal allowance is paid directly to the employees. Not the same as object account 2520 In-State Travel-Field Travel because meal reimbursement expenditure 2540 is not subject to the provisions of Policy and Procedure Memorandum (PPM) 49.

2600 Out-Of-State Travel-Administration. Expenditures for travel outside of Louisiana and adjacent states incurred by administrative personnel. This includes State Elected Officials, Heads of State Agencies and their principal assistants. This includes lodging, meals, etc. Do not include conference and convention expenses.

2610 Out-Of State Travel-Conferences, Conventions, and Athletics. Expenditures for travel outside of Louisiana and adjacent states incurred by all state employees and all intercollegiate athletic personnel attending conferences, conventions, schools, seminars, training courses, recruiting, scouting, etc.

- 2620 Out-Of State Travel-Field Travel.** Expenditures for travel outside of Louisiana and adjacent states incurred by non-administrative state personnel in the routine performance of their duties.
- 2630 Out-Of State Travel-Board Members.** Expenditures for travel outside of Louisiana and adjacent states incurred by board and commission members but not including per diem payments.
- 2690 Travel Clearing.** An account that is to be used for uncollected travel advances that are unidentifiable for the purpose of distribution to another travel expenditure account.

21.2.4 Operating Services

Expenditures for outside services, other than personal services or professional services, required by the state government unit in the administration of its assigned or legally obligatory functions. Such services must be provided by an Ancillary Fund, Internal Service Fund, or by a private business enterprise.

- 2700 Advertising.** Expenditures for the publication or announcement of information for the purpose of informing or promotion. This includes advertising in newspapers, periodicals, handbills, television and radio commercials, promotional contracts with advertising agencies, etc.
- 2710 Printing.** Expenditures for printing, reproduction, binding and engraving, contractual or otherwise.
- 2720 Insurance-Automotive.** Expenditures for liability, collision, and comprehensive coverage securing against loss sustained or caused by state owned vehicles.
- 2730 Insurance-Workman's Compensation.** Expenditures paid under a government-supervised insurance system for the compensation of an employee in the event of injury or occupational disease suffered in connection with employment.
- 2740 Insurance-Fire and Extended Coverage.** Expenditures for fire and extended coverage indemnifying the agency or its operations against loss.

- 2750 Insurance-Malpractice.** Expenditures for the coverage against loss due to the dereliction of professional duty or a failure to exercise an accepted degree of professional skill or learning by one rendering professional services which result in injury, loss or damage.
- 2760 Insurance-Other.** Expenditures for other types of coverage against loss not attributable to expenditure accounts 2720-2750. Not to include group hospitalization, group life insurance, or unemployment benefits assessments. May include security bonds, builder's risk, etc.
- 2770 Maintenance of Property and Equipment-Automotive Repairs.** Expenditures for the support or preservation of and minor repairs to state automobiles, trucks, and trailers.
- 2780 Maintenance Of Property and Equipment-Other.** Expenditures for the support or preservation of and minor repairs to movable property and equipment, non-automotive in nature, performed by an outside agency or agent that is not specifically defined in another object account.
- 2790 Maintenance Of Buildings.** Expenditures for the support or preservation of and minor repairs to buildings performed by an outside agency or agent.
- 2791 Maintenance-Pest Control.** Expenditures for biological, chemical, cultural, manual and mechanical methods used to prevent or remedy unacceptable pest activity or damage. An example would include having an office building sprayed for roach infestation.
- 2792 Maintenance-Waste Disposal.** Expenditures for the collection and/or disposal of all types of waste and unwanted by-products. This will include solid, hazardous and medical waste disposal. An example would include charges for weekly garbage collection services.
- 2800 Maintenance Of Equipment.** Expenditures for support and preservation of and minor repairs to equipment used in the normal operations of an agency performed by an outside agency or agent. Includes service contracts.
- 2810 Maintenance- Janitorial/Custodial.** Expenditures for janitorial or custodial services. Includes service contracts for the cleaning service contracts.
- 2811 Maintenance of Grounds.** Expenditures for the design or rearranging of lawns, flower beds, shrubbery and other plantings on a parcel of land for a desired effect, often both practical and aesthetic. An example would include weekly lawn services to have lawns mowed and edged.

- 2820 Maintenance of Data Processing Equipment.** Expenditures incurred in the preservation and support of data processing equipment hardware. Includes service contracts on data processing equipment which include costs for equipment maintenance and warranty. This would include maintenance on mainframes and personal computers (PC's). **This object is used to record Information Technology expenditures.**
- 2825 Maintenance of Data Processing Equipment - Software.** Expenditures incurred in the support and preservation of software for data processing equipment. Should include software support and enhancements expenditures paid to vendors. Examples would be upgrades to DB2 (Data Base 2) and Microsoft 95-98 (less than \$5,000.00 per workstation). **This object is used to record Information Technology expenditures.**
- 2830 Rentals-Buildings.** Expenditures paid in fixed intervals to the owner or his agent for the use of building space. Includes office and warehouse space.
- 2840 Rentals-Equipment.** Expenditures paid in fixed intervals to the owner or his agent for the use of equipment.
- 2850 Rentals-Data Processing Equipment.** Expenditures paid in fixed intervals to the owner or his agent for the use of hardware, includes mainframe, mid-range, personal computers, peripherals, scanners, printers, disks, tape robotics, etc. **This object is used to record Information Technology expenditures.**
- 2860 Rentals-Third Party Leases.** Specifically installment purchase agreements with a third party such as the Louisiana Equipment Acquisition (LEAF) Fund. Includes the principal and interest payment.
- 2865 Data Processing Equipment - Financing.** Expenditures incurred for financing of data processing equipment (hardware) by third party financing such as LEAF. **This object is used to record Information Technology expenditures.**
- 2870 Rentals-Other.** All other expenditures made at fixed intervals to the owner or his agent for the use of property not specifically defined in another object account. Will include rentals associated with apartments, autos, aircraft, and boats.
- 2871 Rentals-Uniform & Clothing.** Expenditures for the use of uniforms and other clothing items owned by a third party. Will include the monthly cost for using suits of clothing for plant, nursing and correctional personnel paid to a clothier.

- 2875 Data Processing - Licensing Software.** Expenditures for acquiring the licensing of software such as: Lotus, Wordperfect, Windows95, Windows NT, OS/2, Power Point, cc:Mail, etc. **This object is used to record Information Technology expenditures.**
- 2890 Dues and Subscriptions.** Expenditures incurred for membership in professional organizations and the purchase of newspapers, magazines, periodicals, etc. on a continuing basis for a certain number of issues.
- 2900 Mail, Delivery, and Postage.** All postage and freight charges. Includes metering machine rentals, messenger service, post office box rentals, postal express charges, and freight.
- 2910 Telephone Services.** All charges included in the "standard bill" for telephone services. Includes standard state services, local and LINC, business services, local and long distance, cellular services, paging services and 800 services.
- 2920 Data Lines and Circuits.** Any charges for data lines, circuits, and wide area networks. Included are costs for cables, wiring, hubs, racks, and connectors. **This object is used to record Information Technology expenditures.**
- 2930 Other Communication Services.** Charges for other services other than telephone and data lines or circuits, which would include radio paging, OTM credit card, etc.
- 2935 Data Processing - Contract Services.** Expenditures for contracted services involving data processing services approved through the Office of State Purchasing. An example would be the installation of ISIS. **This object is used to record Information Technology expenditures.**
- 2940 Utilities-Gas.** Expenditure incurred for the use of natural gas.
- 2950 Utilities-Electricity.** Expenditure incurred for the use of heat, light, and power.
- 2960 Utilities-Water.** Expenditures incurred for the use of water and/or sewerage services.
- 2970 Utilities-Other.** Expenditures incurred for the use of utilities other than natural gas, electricity, or water and/or sewerage.
- 2980 Other Operating Services-Laundry.** Expenditures incurred for the cleaning of clothes and linens.

- 2990 Other Operating Services-Laboratory Fees.** Expenditures incurred for scientific testing, experimentation, observation or analysis.
- 2991 Operating Services-Security.** Expenditures for the protection of personnel, building and valuables from the threat of danger, intrusion, vandalism and/or theft. An example would include monthly charges for security officers patrolling in and around state property.
- 3000 Other Operating Services-Miscellaneous.** Expenditures incurred for services performed by a non-budgeted state agency or private business organization that cannot be specifically defined in another object account.
- 3010 Depreciation-Buildings.** The expending of a portion of a fixed asset (buildings) attributable to wear and tear, deterioration, action of a physical element, inadequacy, or obsolescence.
- 3020 Depreciation-Improvements.** The expending of a portion of a fixed asset (improvements) attributable to wear and tear, deterioration, action of a physical element, inadequacy, or obsolescence.
- 3030 Depreciation-Equipment.** The expending of a portion of a fixed asset (equipment) attributable to wear and tear, deterioration, action of a physical element, inadequacy, or obsolescence.
- 3040 Depreciation-Software.** The expending of a portion of a fixed asset (software) attributable to wear and tear, deterioration, action of a physical element, inadequacy, or obsolescence.
- 3050 Depreciation Expense-Other.** The expending of a portion of a fixed asset (other than those specifically defined in another object account) attributable to wear and tear, deterioration, action of a physical element, inadequacy, or obsolescence.
- 3060 Amortization.** Gradual reduction, redemption, or liquidation of the balance of an intangible asset according to a specified schedule of times and amounts.
- 3070 Operating Services-Increase.** A special controlling account to be used consistently for purchase of inventory to be kept on hand and subject to requisition and use. Not the same as Supplies Stores Increase.

3080 Operating Services-Decrease. A special controlling account to be used consistently for purchase of inventory to be kept on hand and subject to requisition and use. Not the same as Supplies Stores Decrease.

21.2.5 Supplies

Expenditures for articles and commodities which are consumed, to be consumed, or materially altered when used in the operations of an agency.

3100 Office Supplies. Expenditures for sundry items used in the operations of an agency. Includes stationary, staples, forms, pens, pencils, etc.

3110 Operating Supplies-Pharmaceutical. All types of medicinal drugs that require a doctor's prescription (not medical supplies) used in and necessary to the operation of a state agency.

3120 Operating Supplies-Computer. Specialized items used in the day to day operations of a computer, both mainframe and personal, which would include computer paper, diskettes, mouse pads, etc. **This object is used to record Information Technology expenditures.**

3130 Operating Supplies-Clothing and Uniforms. Clothing and uniform supplies which are necessary in the operations of an agency. Such as prison, security or correctional apparel, badges, patches, etc.

3140 Operating Supplies-Medical. Items of, relating to, or concerned with the treatment of the sick or injured, used in an agency's daily operations, such as stethoscopes, thermometers, first-aid kits or scales.

3150 Operating Supplies-Education and Recreation. Supplies used in the action or process of educating or of being educated. Used for agency clients, not agency staff.

3160 Operating Supplies-Food. Nutriment in solid or liquid form to nourish or sustain a human being, consumed during the daily operations of your agency. Used for agency clients, not for agency staff.

3170 Operating Supplies-Auto. Items such as gasoline, oil, batteries and tires consumed in the usage of a state owned automobile, truck or trailer and not such things related to maintenance or repair.

- 3180 Operating Supplies-Other.** All other operating supplies which do not fit in any of the more definitive subcategories of "Operating Supplies", and which are consumed during the operations of your agency.
- 3190 Operating Supplies-Buildings, Grounds, General Plant.** Consumable items used in buildings, on the grounds or within the operations of the General Plant.
- 3200 Operating Supplies-Household.** Consumable items used in janitorial, housekeeping, or laundry operations.
- 3210 Operating Supplies-Farm.** Consumable products used for agricultural purposes, or in the care of animals, especially domestic livestock.
- 3220 Operating Supplies-Personal.** Personal supplies used during the course of an agency conducting business. Such as combs, brushes, toiletry items, etc.
- 3230 Operating Supplies-Other Medical.** Consumable medical supplies which do not fit the object description for 3140 such as bandages, cotton, cotton swabs, and alcohol.
- 3300 Repair and Maintenance Supplies-Auto.** Items used in minor repair or maintenance to an automobile, i.e. fuel, air, and oil filters, head lights, wiper blades, etc.
- 3310 Repair and Maintenance Supplies-Other.** Items used for minor repairs or maintenance of equipment or facilities.
- 3320 Software.** Charges for software supplies. Includes database compilers, P.C. based application software, etc., i.e., Lotus Word perfect, etc valued up to \$5,000.00. **This object is used to record Information Technology expenditures.**
- 3330 Vocational Technical School Building Supplies.** Building supplies used in vocational technical instruction.
- 3340 Stores Increase.** Controlling account to be used consistently for purchase of inventory items (supplies) to be kept on hand and subject to requisition and use. Not the same as 3070 Operating Services - Increase.

3350 Stores Decrease. Controlling account to be used consistently for purchase of inventory items (supplies) to be kept on hand and subject to requisition and use. Not the same as 3080 Operating Services - Decrease.

21.2.6 Professional Services

Expenditures for services provided in specialized or highly technical fields by sources outside of state government.

3400 Accounting and Auditing. Charges for professional services relating to the recording and maintenance of financial transaction records and/or the official examination of records or financial accounts to check their accuracy, or the report of such an examination.

3410 Management Consulting. Charges for professional management or management consulting provided by sources outside of state government.

3420 Engineering and Architectural. Charges for professional engineering and architectural services provided by sources outside of state government.

3430 Legal. Expenditures for services rendered by an attorney or other member of the legal profession.

3435 Legal-Gross Proceeds. Expenditures for the total remitted to an attorney in connection with legal services for which the attorney's fee cannot be determined. An example would include charges for legal and secretarial services that are not itemized, but billed in total on an invoice or payments to attorneys to settle claims for which the attorneys' fee cannot be determined, regardless of whether payment was made to a single endorsee.

3440 Medical and Dental. Charges for professional medical and dental services, other than veterinary services provided by sources outside of state government. This object may be used in the State Uniform Payroll System.

3450 Veterinary. Charges for professional veterinary services provided by sources outside of state government.

- 3460 Other Professional Services.** Charges for professional services not defined in another object account provided by sources outside of state government.
- 3470 Other Professional Services-Travel.** Other Professional Services charges for travel expenditures incurred by professional non-state personnel or by professional institutional personnel.
- 3471 Professional Services-Travel.** Charges for travel expenditures incurred by professional non-state personnel or by professional institutional personnel.

21.2.7 Other Charges

Expenditures peculiar to an agency and not otherwise chargeable to another expenditure category.

- 3500 Aid To Local School Board.** State distributions to local school boards for the maintenance of the public education system.
- 3510 Aid To Local School Board-Retirees.** State distributions to local school boards for retired school employees.
- 3520 Aid To Local School Board-RT(Health).** State distribution to local school boards for retired employees health insurance premiums.
- 3530 Aid To Local School Board-A(ctive Health).** State distribution to local school boards for health insurance premiums for active school board members.
- 3540 Aid To Local School Board- Ret (Life).** State distribution to local school boards for life insurance for retired school board members.
- 3550 Aid To Local School Board-A(ctive Life).** State distribution to local school boards for life insurance for active school board members.
- 3560 Aid To Local Governments.** Monetary assistance, regardless of source, provided to recipients - local government or part thereof (any government unit below the state level), quasi-local government entity or organization, profit or non-profit organization, or other entity; under a grant, grant-in-aid, contract, agreement, award, appropriation, or other means. Financial aid includes the dollar value of food stamps and commodities.

- 3570 Aid To Local Governments-Demonstrat(ed Needs).** State distribution to local government based on specific needs.
- 3580 Aid To Local Governments-Eco(nomic Development).** State distributions to local government to promote economic development.
- 3590 Bond Investment Maturity.** Expenditures related to the maturity of bond investments.
- 3600 Public Assistance-Health.** Payment for health services or benefits which are made on the basis of need under an assistance program.
- 3610 Health Medicare-Title XIX.** Payment for health Medicare Title XIX.
- 3620 Public Assistance-Education.** Benefit payment for student education which is granted on the basis of need or under an assistance program other than scholarships and stipends.
- 3630 Public Assistance-Scholarship.** Payment for higher education scholarships and fellowships but does not include aid reimbursements.
- 3640 Public Assistance-Welfare.** Benefit payments to recipients on the basis of need or under an assistance program for social welfare recipients.
- 3641 Public Assistance-Welfare-Non Medical.** Benefit payments for non medical social welfare programs on the basis of need or under an assistance program.
- 3650 Miscellaneous Charges.** Charges incidental to the operations of an agency which are not defined in another object code (i.e., stipends, moving of state owned properties, etc).
- 3655 Misc Charges-Non Employee Comp.** Expenditures for services rendered budgeted as miscellaneous charges paid to an individual that is not employed by the state.
- 3660 Interest On Judgements.** Interest that is paid on a judgement.
- 3670 Other Charges-Salaries.** Salaries paid to an employee on a continuous basis dependant on special funding (i.e., grant award or interagency agreement for a special project) in which the expenditures relating to that funding are budgeted under other charges. This object may be used in the State Uniform Payroll System.

- 3680 Other Charges-Compensation.** Wages paid to a casual, seasonal, or temporary employee hired on a irregular basis. Payment for student labor, compensation of board members, and/or evening instruction for which payments are dependant on a special funding. This object code may be used in the State Uniform Payroll System.
- 3690 Other Charges-Related Benefits.** Employer's portion of retirement, F.I.C.A. Tax, unemployment benefits, group insurance, and/or related benefits not defined in another object code and budgeted in other charges.
- 3700 Other Charges-Travel-In-State.** All in-state travel expenditures relating to grants and/or special projects for which expenditures are totally budgeted in other charges.
- 3710 Other Charges-Travel-Out-Of-State.** All out-of-state travel expenditures relating to grants and/or special projects for which expenditures are totally budgeted in other charges.
- 3720 Other Charges-Operating Services.** Expenditures for outside services, other than personal services and professional services, required by the state governmental unit in the administration of its assigned or legally obligatory functions relating to grants and/or special projects for which the expenditures are totally budgeted under other charges.
- 3730 Other Charges-Supplies.** Articles and commodities which are consumed, to be consumed, or materially altered when used in the operations of a grant and/or special project. Supply items which are totally budgeted under other charges.
- 3735 Other Charges-Professional Services Travel.** Travel Services provided in specialized or highly technical fields by sources outside of state government. Related directly to a grant and/or special project which is totally budgeted under other charges.
- 3740 Other Charges-Professional Services.** Services provided in specialized or highly technical fields by sources outside of state government. Related directly to a grant and/or special project which it totally budgeted under other charges. This object code may be used in the State Uniform Payroll System. **This object is used to record Information Technology expenditures.**
- 3741 Other Charges-Professional Services-Medical.** Medical services provided in specialized or highly technical fields by sources outside of state government.

- 3742 Contract Attorney Expenses.** Contract expenditures paid to a legal agent qualified to act for suitors and defendants in legal proceeding.
- 3743 Contract Adjuster Expenses.** Contract adjuster charges provided by sources outside of state government.
- 3744 Contract Expert Expenses.** Expenditure paid to one with the special skill or knowledge representing mastery of a particular subject in connection with contractual services. An example would include the fee charged by an expert witness.
- 3745 Contract Atty-Gross Proceeds.** Expenditures for the total remitted to an attorney in connection with a contract for legal services for which the attorney's fee cannot be determined. An example would include charges for legal and secretarial services that are not itemized, but billed in total on an invoice or payments to attorneys to settle claims for which the attorneys' fee cannot be determined, regardless of whether payment was made to a single endorsee.
- 3750 Other Charges-Acquisitions/Major Repairs.** Expenditures which result in the acquisition of, additions to, replacement of, and repairs to fixed assets. Totally budgeted under other charges.
- 3760 Other Charges - Interagency (IAT).** Charges for services provided, articles and commodities altered when used in the operations of a grant and/or special project or charges which result in the acquisition of, additions to, or replacement of fixed assets which will benefit current and future periods with another agency within state government.
- 3770 Other Charges-Misc Major Repairs.** Cost of repairs to any fixed assets (land, building, equipment, automotive, etc.) which are funded by a grant and/or special project.
- 3780 Other Charges-Child Care.** Expenditures incurred for the supervision of a minor (examples - reimbursement of day care expenses to eligible employees or Carl Perkins and JTPA recipients).
- 3790 Other Charges-Tuition.** Higher education expenses for employees or qualifying students.
- 3795 Other Charges-Acquisitions Student Books.** Expenditures incurred in the purchasing of student textbooks.

- 3800 Other Charges-Assessments.** Expenditures incurred for appraisal, evaluation, survey, or examination.
- 3810 Other Charges-Project Activity.** Expenditures incurred in the operation or administration of a project not chargeable to another object account.
- 3820 Other Charges-Placement Services.** Expenditures incurred in the appropriate assignment of an individual within a program or class.
- 3830 Other Charges-Literacy Instruction.** Expenditures incurred in training an individual or group of individuals to possess the ability to read and write.
- 3840 Other Charges-Client Payments-Section 110.** Charges relating to client payments covered under the BRIS program administered by the Office of Rehabilitation Services in connection with the Federal Vocational Rehabilitation Grant.
- 3850 Other Charges-Client Payments-Independent Living.** Charges relating to client payments that are covered under independent living.
- 3860 Other Charges-Cancellations.** Charges relating to the cancellation of checks. Charges relating to a payment to a medical provider which is canceled before receipt of the check by the provider. The check has been recorded in ISIS.
- 3870 Other Charges-Audit Adjustments-State.** Charges relating to adjustments that are made subsequent to the state audit.
- 3880 Other Charges-Audit Adjustments-Federal.** Charges relating to adjustments that are made subsequent to the federal audit.
- 3890 Audit Adjustment Mixed-Paid.** (DHH) Payments from a prior year that were determined to be owed by an audit to providers. The term “mixed” indicates the audit payment could be one of several different types, i.e., year-end, interim, etc.
- 3900 Other Charges-Recoveries.** Charges related to the recovery of funds.
- 3910 Other Charges-Rebates.** Charges related to the collection of rebates.

- 3920 Other Charges-Recoupments.** Charges related to the recoupment of funds excluding charges for state instituted recoupments (contract advance recoupments should NOT be recorded using this object account, those recoupments should be coded to B/S Account 6260).
- 3930 Other Charges-Third Party Adjustments.** Charges related to third party adjustments.
- 3940 Audit Adjustments Mixed-Received.** Amounts owed by providers and vendors paid back to the state as a result of an audit.
- 3950 Recoupments-State Instituted.** Charges related to recoupments that were state instituted (contract advance recoupments should NOT be recorded using this object account, those recoupments should be coded to B/S Account 6260).
- 3960 Casualty Insurance-Received.** Amount due to individuals as a result of an accident while on state property or on state business that becomes payable to the medical program either by legal action or by the recipient.
- 3970 Health Insurance-Received.** Amount due to individuals as a result of an illness that becomes payable to the medical program either by legal action or by the recipient.
- 3980 Voluntary Relative.** Charges incurred by Department of Social Service client programs funded by donations received from relatives for the benefit of the clients.
- 3990 E.D.S. Federal Third Party Liability Collections.** Third party liability collections received.
- 4000 Provider Collections-Map Staff.** Third party liability collections received by the state medical assistance program.
- 4010 Fiscal Intermediary Third Party Liability Claim Adjustments.** Third party liability claim adjustments received.
- 4020 State Third Party Liability Claim Adjustments.** Third party liability collections received by the state medical assistance program.
- 4030 State Third Party Liability Collection 3rd Party Liability.** Third party liability collections received by the state.

- 4040 Beginning Fund Balance.** The balance of fund equity which is available for appropriation at the inception of the fund or at the beginning of a period or fiscal year.
- 4050 Other Charges Inter Agency Transfer Prorations.** Charges related to interagency transfers for agencies with budgeted funds for printing, copying, etc.
- 4060 Other Charges Interagency Transfers.** Charges related to interagency transfers that are not defined in another object code.
- 4070 Annual Leave.** Charges relating to annual leave.
- 4080 Contractual Services.** Charges relating to contractual services.
- 4090 Levee Maintenance.** Charges to maintain the levee system.
- 4100 Direct Charges.** Those expenditures that can be charged directly as a part of cost of a product or service.
- 4110 Administrative.** Those expenditures related to the administrative functions of a department or agency, etc.
- 4120 Retirement Benefits Paid.** Disbursements issued to an employee after active service has ended.
- 4130 Refund Of Contributions.** The charges for the individuals' refund of disaster assistance.
- 4135 Refund To Grantors.** Resources that may be lent to students, faculty, or staff that is refundable to donors under specific conditions.
- 4140 Unallotted.** Funds that are part of an appropriation that are not encumbered or expended during an allotment period.
- 4150 Other Sources (Uses).** An operating statement classification in which financial outflows other than expenditures are reported. An example would be transfers out.
- 4160 Other Miscellaneous Expenditures.** Miscellaneous charges not defined in another object code.

- 4170 Prior Year Deficiency.** Prior year deficit carried forward to be financed from current operations.
- 4180 Write-Offs Accounts Receivable.** An adjustment required to recognize that previously anticipated losses of accounts receivable, are now realized.
- 4190 Write-Offs Inventory.** An adjustment required to recognize that previously anticipated losses of inventory, are now realized.
- 4200 Write-Offs Buildings.** An adjustment required to recognize that previously anticipated losses of buildings, are now realized.
- 4210 Write-Offs Property and Equipment.** An adjustment to recognize that previously anticipated losses of property and equipment, are now realized.
- 4220 Loss On Sale/Disposal Of Property.** Loss from discontinued operations.
- 4230 Cost Of Goods Sold-Fuel.** Beginning inventory plus purchases minus ending inventory of fuel.
- 4240 Cost Of Goods Sold-Printing.** Beginning inventory plus purchases minus ending inventory of printing materials.
- 4250 Cost Of Goods Sold-Supplies.** Beginning inventory plus purchases minus ending inventory of supplies.
- 4260 Cost Of Goods Sold-Livestock.** Beginning inventory plus purchases minus ending inventory of livestock.
- 4270 Cost Of Goods Sold-Pharmaceuticals.** Beginning inventory plus purchases minus ending inventory of pharmaceuticals.
- 4280 Cost Of Goods Sold-Fees, Commissions.** Beginning inventory plus purchases minus ending inventory of fees and commissions.
- 4290 Cost Of Goods Sold-Other.** Beginning inventory plus purchases minus ending inventory of other items.

- 4300 Inventory Reductions/Adjustments.** Reductions and adjustments to inventory.
- 4310 Interest Expense.** Charges for interest expenditures.
- 4320 Prior Year Expenditure Adjustments.** Account used to identify an expenditure attributable to a prior budget fiscal year which must be paid in the current budget fiscal year.

21.2.8 Capital Outlay

Expenditures which result in acquisitions of, additions to, replacement of, or major repairs to fixed assets which benefit future fiscal periods. These accounts are not to include cost of service contracts. Service contracts are accounted for in maintenance of property and equipment.

- 4400 Acquisitions-Land.** Expenditures for the purchase of land, right-of-ways, etc. Included would be taxes, survey fees, legal fees, and other purchase related costs.
- 4410 Acquisitions-Buildings.** Expenditures for purchasing structures used to house persons and/or property owned by a governmental unit. Includes the purchase or contract price, taxes, legal fees, architectural fees, and other purchase related costs.
- 4420 Acquisitions-Automobile.** Cost of automobiles, trucks, and trailers, including all delivered accessories on the vehicle, taxes, title registration, and other purchase related costs.
- 4430 Acquisitions-Aircraft.** Cost of Aircraft, including all delivered accessories on the aircraft, taxes, registration, and other purchase related costs.
- 4440 Acquisitions-Equipment.** Expenditures for the purchase of equipment. Includes installation charges, freight, taxes, and other purchase related costs.
- 4450 Acquisitions-Software.** Expenditures for the purchase of electronic data processing software. Also includes vendor provided installation and training costs which may be bundled with the software. (\$5,000.00 or more per work station). **This object is used to record Information Technology expenditures.**

- 4451 Acquisitions-Hardware.** Expenditures for the purchase of electronic data processing equipment. Includes mainframes, mid-range personal computers (PC's), peripherals, scanners, printers, disks, tape robotics, etc. **This object is used to record Information Technology expenditures.**
- 4452 Acquisitions - Data Communications Facilities.** Expenditures incurred for data networks (LANS, WANS, Microwave/Circuits, Data Lines). Examples are modems, routers, bridges, controllers, concentrators, analyzers, and switches. **This object is used to record Information Technology expenditures.**
- 4460 Acquisitions-Farm and Heavy Movable Equipment.** Cost of agricultural, construction and heavy maintenance equipment. Includes livestock for breeding or milk production and work animals. Cost would include purchase price, delivery charges, taxes, title fees, and other purchase related costs.
- 4470 Acquisitions-Household.** Equipment used in housekeeping, janitorial, and laundry functions. Cost would include purchase price, delivery charges, taxes, installation charges, and other purchase related costs.
- 4480 Acquisitions-Medical Equipment.** Equipment used in the treatment or diagnosis of sick or injured, including veterinary equipment. Cost would include purchase price, delivery charges, taxes, installation charges, and other purchase related costs.
- 4490 Acquisitions-Office Equipment.** Equipment used in the operations of an office. Cost would include purchase price, delivery charges, taxes, and other purchase related costs. Includes office machines, furniture, furnishings, etc.
- 4500 Acquisitions-Educational, Recreational.** Equipment used for instruction and recreation. Includes overhead projectors, pool tables, etc. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase related costs.
- 4510 Acquisitions-Library.** Books, films, microfilms, recordings, and periodicals when maintained by an agency in a library for its general use. Cost would include purchase price, delivery charges, taxes, and other purchase related costs.
- 4520 Acquisitions-Boats.** Boats and major components thereof, such as inboard and outboard motors. Cost would include purchase price, delivery charges, taxes, title fees, installation, licenses, and other purchase related costs.

- 4530 Acquisitions-Communications.** Equipment used for communications such as radios, antennae, teletype machines, etc. Cost would include the purchase price, delivery charges, taxes, installation, and other purchase related costs.
- 4540 Acquisitions-Other.** Cost of equipment acquired that is not defined in another object account.
- 4550 DOTD-Capital Outlay.** Capital Outlay expenditures for the Department of Transportation and Development.
- 4600 Major Repairs-Land Improvement.** Cost of repairs or improvements to land, which physically alters the land. Included would be landscaping projects, improving and repairing roadways or parking areas.
- 4610 Major Repairs-Buildings.** Renovation or major repairs which physically alter existing buildings and facilities.
- 4620 Major Repairs-Automotive.** Repairs to automobiles, trucks, and trailers which extend their useful life. Included would be overhauls, replacing engines or transmissions, etc. Cost would include contract price, parts, labor, taxes, and other repair related costs.
- 4630 Major Repairs-Buildings and Grounds.** Repairs to immovable or stationary equipment for buildings and general plant use which extends the useful life.
- 4640 Major Repairs-Boats.** Repairs extending the useful life of a boat but not the purchase or installation of major components such as inboard and outboard motors.
- 4650 Major Repairs-Aircraft.** Repairs extending the useful life of an aircraft but not the purchase or installation of aircraft engines, etc.
- 4660 Major Repairs-Movable Equipment.** Repairs to construction and heavy maintenance equipment which extend the useful life.
- 4670 Major Repairs-Farm Equipment.** Repairs to agricultural equipment which extends the useful life.
- 4680 Major Repairs-Household.** Repairs extending the useful life of housekeeping, janitorial, and laundry equipment.

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- 4690 Major Repairs-Medical.** Repairs extending the useful life of equipment used in the treatment or diagnosis of sick or injured, including veterinary equipment.
- 4700 Major Repairs-Office.** Repairs extending the useful life of equipment used in the operations of an office.
- 4710 Major Repairs-Library.** Repairs extending the useful life of equipment used in the operations of a library.
- 4720 Major Repairs-Educational, Recreational.** Repairs extending the useful life of equipment used for instruction and recreation.
- 4730 Major Repairs-Communications.** Repairs extending the useful life of equipment used for communications, such as radios, antennae, teletype machines, etc.
- 4740 Major Repairs-Other Equipment.** Repairs extending the useful life of equipment which is not defined to another object.

21.2.9 Debt Service

Represents outlays for benefits received from agency indebtedness. These benefits may be received in prior, current, or future fiscal periods. Outlays would be in the form of debt principal payments, periodic interest payment, and other debt costs.

- 4800 Debt Service-Principal.** Expenditures for payment of principal on bonded debts.
- 4810 Debt Service-Interest.** Expenditures for payment of interest on bonded debts. Interest is considered only the cost of borrowing money.
- 4820 Debt Service-Related Charges.** Expenditures normally incurred as a cost of borrowing money. Common related charges would be attorney fees, bond printing costs, etc.
- 4830 Debt Service-Reserve Requirements.** Expenditures for payment of reserve requirements on long-term debts. This includes reserve requirement monies placed into escrow for reimbursement contracts default.

- 4840 Debt Service-Amortization, Bond Premium.** The gradual reduction, redemption, or liquidation of the premium/discount on bonds.
- 4898 Unallotted Retainage.** Object account used on an EB transaction to record an increase in budget in the current fiscal year due to prior year cash carried forward to the current fiscal year for the purpose of paying retainage that has been expensed in the prior fiscal year(s) but not paid.
- 4899 Unallotted.** Expenditures not available for allotment.

21.2.10 Interagency Transfers

Transfers of funds from one agency to another agency. The purchase of goods or services from a “Enterprise Fund” or “Internal Service Fund” are not to be considered interagency transfers.

- 4900 Inter Agency Transfers-Commodities and Services.** Funds transferred by a budgeted agency to another budgeted agency in exchange for commodities and services.
- 4910 Inter Agency Transfers-Salaries.** Funds transferred by a budgeted agency to another budgeted agency in exchange for salaries.
- 4920 Inter Agency Transfers-Compensation.** Funds transferred by a budgeted agency to another budget agency for compensation.
- 4930 Inter Agency Transfers-Related Benefits.** Funds transferred by a budget agency to another budget agency for related benefits.
- 4940 Inter Agency Transfers-Inter Agency Transfers.** Funds transferred out-right by a budgeted agency to another budgeted agency not in exchange for commodities and services. An example of this is the pooling of money that DHH does between hospitals.
- 4950 Inter Agency Transfers-Advertising.** Funds transferred by a budgeted agency to another budgeted agency in exchange for advertising space/time in newspapers, television, radio, etc.
- 4960 Inter Agency Transfers-Printing.** Funds transferred by a budgeted agency to another budgeted agency in exchange for printing, or reproduction services.

- 4970 Inter Agency Transfers Data Processing.** Funds transferred by a budget agency to another budgeted agency in exchange for data processing services. **This object is used to record Information Technology expenditures.**
- 4980 Inter Agency Transfers-Insurance.** Funds transferred by a budgeted agency to another budgeted agency in exchange for surety bonds and workman's compensation.
- 4990 Inter Agency Transfers-Automotive Repairs.** Funds transferred by one budgeted agency to another budgeted agency in exchange for minor automotive repairs.
- 5000 Inter Agency Transfers-Other Maintenance.** Funds transferred by a budgeted agency to another budgeted agency in exchange for maintenance and minor repairs to property, and non-automotive equipment.
- 5010 Inter Agency Transfers-Rentals.** Funds transferred by a budgeted agency to another budgeted agency in exchange for rental of buildings, land, automobiles, and equipment.
- 5020 Inter Agency Transfers-Dues and Subscriptions.** Funds transferred by a budgeted agency to another budgeted agency in exchange for membership in professional organizations, subscriptions, and periodicals.
- 5030 Inter Agency Transfers-Postage.** Funds transferred by a budget agency to another budgeted agency in exchange for all postage.
- 5040 Inter Agency Transfers-Telephone and Telegraph.** Funds transferred by a budgeted agency to another budgeted agency in exchange for telephone, telegraph, and LINC services.
- 5050 Inter Agency Transfers-Utilities.** Funds transferred by a budgeted agency to another budgeted agency in exchange for heat, light, power, water, and sewerage services.
- 5060 Inter Agency Transfers-Laundry.** Funds transferred by a budgeted agency to another budgeted agency in exchange for laundry services.
- 5070 Inter Agency Transfers-Medical Services.** Funds transferred by a budgeted agency (buyer) to another budgeted agency (seller) in exchange for medical services.
- 5080 Inter Agency Transfers-Laboratory Fees.** Funds transferred by a budgeted agency to another budgeted agency in exchange for laboratory fees.

- 5090 Inter Agency Transfers-Administrative Indirect Cost.** Funds transferred by a budgeted agency to another budgeted agency in exchange for administrative indirect cost.
- 5100 Inter Agency Transfers-Miscellaneous.** Funds transferred by a budgeted agency to another budgeted agency in exchange for services not defined by another object code.
- 5110 Inter Agency Transfers-Office Supplies.** Funds transferred by a budgeted agency to another budgeted agency in exchange for sundries used in the operations of an office.
- 5120 Inter Agency Transfers-Medical Supplies.** Funds transferred by a budgeted agency to another budgeted agency in exchange for special items used in medical care and treatment of sick or injured.
- 5130 Inter Agency Transfers-Food Supplies.** Funds transferred by a budgeted agency to another budgeted agency in exchange for food for human consumption.
- 5140 Inter Agency Transfers-Automotive Supplies.** Funds transferred by a budgeted agency to another budgeted agency in exchange for fuel, oil lubricants, tires, and batteries used on state autos, trucks, and trailers.
- 5150 Inter Agency Transfers-Other Operating Services.** Funds transferred by a budgeted agency to another budgeted agency in exchange for items to be used for minor automotive repairs.
- 5160 Inter Agency Transfers-Automotive Repairs Supplies.** Funds transferred by a budgeted agency to another budgeted agency in exchange for items to be used for minor automotive repairs.
- 5170 Inter Agency Transfers-Other Repairs Supplies.** Funds transferred by a budgeted agency to another budgeted agency in exchange for items to be used for minor repair of equipment, buildings, and land.
- 5180 Inter Agency Transfers-Stores Increase.** Funds transferred by a budgeted agency to another budgeted agency in exchange for inventory items to be kept on hand which are subject to requisition.
- 5190 Inter Agency Transfers-Stores Decrease.** Controlling account for the requisition and usage of inventory handled through the Inter Agency Transfers Stores Increase.

5195 Inter Agency Transfers-Pass-Through. Funds transferred by a budgeted agency to another budgeted agency for pass-through accounts.

21.2.11 Auxiliary Programs

Expenditures related to auxiliary programs. Operations that are financed and operated in a manner similar to private business.

5200 AUX Programs-Salaries. Salaries that are related to auxiliary programs.

5210 AUX Programs-Other Compensation. Other compensation related to auxiliary programs.

5220 AUX Programs-Related Benefits. Related benefits related to auxiliary programs.

5230 AUX Programs-Travel In State. In state travel related to auxiliary programs.

5240 AUX Programs-Travel Out Of State. Out of state travel related to auxiliary programs.

5250 AUX Programs-Operating Services. Charges for operating services related to auxiliary programs.

5260 AUX Programs-Supplies. Charges for supplies related to auxiliary programs.

5270 AUX Programs-Professional Services. Charges for professional services related to auxiliary programs.

5280 AUX Programs-Other Charges. Miscellaneous charges that are related to auxiliary programs.

5290 AUX Programs-Acquisitions. Charges incurred during acquisition that are related to auxiliary programs.

5300 AUX-Major Repairs. Charges for major repairs related to auxiliary programs.

21.3 REVENUE SOURCES

The Revenue Source (RSRC) Table defines types of revenue sources that appear in the revenue budget and on revenue transactions. This table also establishes higher level classifications of revenue source codes. The revenue source code is the starting point (lowest level) for a classification hierarchy that puts similar revenue sources together in progressively larger groups. The progression is as follows: sub-revenue source, revenue source, revenue class, revenue type, revenue group. Similar revenue sources make a revenue class, and similar revenue classes make a revenue category. Use of a sub-revenue source code is optional and is defined at the agency level on their documents.

Agencies should consider the source of funding when selecting a revenue source for use. For example, you would not use 1015 Federal Receipts - Education to record receipts from the Louisiana Department of Education by a Vocational School. This money should be classified as using an interagency transfer revenue source code by the Vocational School.

21.3.1 Transfers

Legally authorized interfund transactions (from a fund receiving revenue to a fund that is to make the expenditures).

T100 Inter Fund Prior Year Transfers In. Amounts transferred **between cash accounts** during the 13th accounting period only. This transfer revenue sources may be used when one appropriation or both appropriations are tied to a capital outlay fund, and may also be used for regular appropriations coded during the 13th accounting period. This revenue source is coded in the accounting distribution of the **receiving** fund. Always used in conjunction with T110. If this revenue source is coded, the To/From field of the journal voucher must also be coded.

T110 Inter Fund Prior Year Transfers Out. Amounts transferred **between cash accounts** during the 13th accounting period only. This transfer revenue sources may be used when one appropriation or both appropriations are tied to a capital outlay fund, and may also be used for regular appropriations coded during the 13th accounting period. This revenue source is coded in the accounting distribution of the **dispensing** fund. Always used in conjunction with T100. If this revenue source is coded, the To/From field of the journal voucher must also be coded.

- T120 Inter Fund Current Year Transfers In.** Amounts transferred **between cash accounts** or appropriations for the current fiscal year. This revenue source is coded in the accounting distribution of the **receiving** fund. Always used in conjunction with T130. If this revenue source is coded, the To/From field of the journal voucher must also be coded.
- T130 Inter Fund Current Year Transfers Out.** Amount transferred **between cash accounts** or appropriations for the current fiscal year. This revenue source is coded to the accounting distribution of the **dispensing** fund. Always used in conjunction with T120. If this revenue source is coded, the To/From field of the journal voucher must also be coded.
- T150 Residual Equity Transfers In.** Nonrecurring or nonroutine transfers of equity between funds. Transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.
- T170 Revenue Transferred In.** Revenues received from Proprietary Funds.
- T180 Intrafund Transfer.** This revenue source will be used to transfer amounts **within the same cash accounts** between funds during accounting periods 1-13.
- T190 Prior Year Cash Carryover.** This revenue source code is used to record amounts transferred within the same fund to **the current** fiscal year from a prior fiscal year . (Not used for seeds and working capital advances). **Always used in conjunction with T200.**
- T200 Prior Year Cash Out.** This revenue source code is used to record amounts transferred within the same fund a **prior** fiscal year. Always used in conjunction with T190.
- T210 Due From Other Funds Seeds.** This revenue source code is used for the entry to the State Treasurer's Office when establishing or repaying a seed. A seed is granted to an agency by the Commissioner of Administration as an advance to begin operations. The funds may be required due to the insufficient revenue or a requirement that expenditures be incurred before reimbursement is made. **The transactions relating to seeds are entered and processed on behalf of the agency by OSRAP, only.**
- T220 Due To Other Funds Seeds.** This revenue source code is used for the entry to the agency when establishing or repaying a seed.

- T300 Advances-Travel & Petty Cash.** Advances to agencies for travel and petty cash imprest funds as per the provisions of the Ancillary Enterprise Funds Act.
- T310 Advances To Providers-Current Year.** Advances to nonprofit private providers operating on contracts financed by Title XX funds per provisions of the Ancillary Enterprise Funds Act.
- T320 Advance To Providers-Prior Year.** Advances to nonprofit private providers operating on contracts financed by Title XX funds per provisions of the Ancillary Enterprise Funds Act.
- T330 Advances For Professional Services.** Advances to individuals or organizations for professional services that are to be provided at a future date.
- T340 Line Of Credit.** Advance for the obligation and expenditure of state funds before the sale of bonds designed to finance projects.
- T350 Warrants Received.** Records the receipt of cash by the agency's operating fund when a warrant is drawn from an agency's means of financing.
- T380 8-g Prior Year Refunds.** Refund of prior year funds or prior year canceled checks from 8-G support for the Support Trust Fund settlement.
- xxxx Tracs Recon-Interface.** This account is no longer used.

21.3.2 Intergovernmental Receipts

Funds received from the Federal Government or other non-state sources in fulfillment of an agreement to provide assistance in a public undertaking. Classification into accounts is determined by the area of responsibility of the agency giving the funds to the state, not for what the funds are intended.

- 1000 Federal Receipts-Transportation.** Funds received from federal sources in the form of a grant, cooperative agreement, contract, etc. for the purpose of improving, developing, maintaining, monitoring and/or regulating transportation within the State of Louisiana.

- 1005 Federal Receipts-Public Works.** Funds received from federal sources in the form of a grant, cooperative agreement, contract, etc. for the purpose of improving, developing, maintaining, monitoring and/or regulating public works within the State of Louisiana.
- 1010 Federal Receipts-Public Health, Hospitals, and Welfare.** Funds received from federal sources in the form of a grant, cooperative agreement, contract, etc. for the purpose of improving, maintaining, monitoring, distributing and/or regulating public health, hospitals, and welfare within the state of Louisiana.
- 1015 Federal Receipts-Education.** Funds received from federal sources in the form of a grant, cooperative agreement, contract, etc. for the purpose of improving, maintaining, monitoring and/or regulating education within the State of Louisiana.
- 1020 Federal Receipts-Research.** Funds received from federal sources in the form of a grant, cooperative agreement, contract, etc. for the purpose of enhancing or conducting research.
- 1025 Federal Receipts-Prior Year Refund.** Refund of prior year federal funds where the grant is closed. Prior year refunds reduce the federal draw for the current year.
- 1026 Federal Receipts-Prior Year Refund-CDBG.** Refund from prior year federal funds for Community Development Block Grants.
- 1030 Federal Receipts-Federal Appropriations.** Monies received from or made available to an institution through acts of a legislative body except governmental grants or contracts. This includes all restricted/unrestricted appropriations to the extent expended for current operations.
- 1035 Federal Receipts-Federal Grants And Contracts.** Revenues received or made available by grants and/or contracts for operating purposes by the Federal Government.
- 1040 Federal Receipts-Other.** Funds received from federal sources not having their primary purpose in the area of transportation, public works, health, hospitals, welfare, education, research, appropriations, and grants and contracts.
- 1045 Federal Receipts-Collections of Defaulted Loans.** Funds received from federal sources for the recovery of defaulted loans.

- 1050 Non-Federal Receipts-Transportation.** Funds received from non-federal sources by the Department of Transportation or State Treasurer's Office whose primary purpose is financing the construction or maintenance of fixed assets or debt service.
- 1055 Non-Federal Receipts-Public Works.** Revenue received by the State Treasurer's Office from local government public works entities for their portion of debt service.
- 1060 Non-Federal Receipts-Health, Hospitals, and Welfare.** Revenue received by the State Treasurer's Office from local government health, hospital and welfare entities for their portion of debt service.
- 1065 Non-Federal Receipts-Education.** Revenue received by the State Treasurer's Office from local government education entities for their portion of debt service.
- 1070 Non-Federal Receipts-Research.** Funds received from non-federal sources targeting the area of research.
- 1075 Non- Federal Receipts-State Appropriations.** Revenues from the State Treasurer's Office received by state agencies from the State General Fund for operations.
- 1080 Non- Federal Receipts-Local Appropriation.** Revenue received by state agencies from local governments for operations.
- 1085 Non-Federal Receipts-State Grants And Contracts.** Revenues received or made available through state government grants and/or contracts for operating purposes.
- 1090 Non-Federal Receipts-Local Grants And Contracts.** Revenues received or made available through local government grants and/or contracts for operating purposes.
- 1095 Non-Federal Receipts-Private Gifts, Grants, And Contracts.** Revenue received or made available by private gifts, grants or contracts for operating purposes.
- 1100 Non-Federal Receipts-Other State.** Funds received from state government sources not having their primary responsibility in the area of transportation, public works, health, hospitals, welfare, education, research, appropriations, gifts, grants, and contracts.

1105 Non-Federal Receipts-Other Local. Funds received from local government sources having their primary responsibility in the area of transportation, public works, health, hospitals, welfare, education, research, appropriations, gifts, grants, and contracts.

21.3.3 Taxes

Levies arising from legislative or constitutional authority to produce money for operations of the state, under general revenue provisions, whether of a general nature or dedicated for specific purposes.

1200 General Sales And Use Tax. Taxes imposed upon the sale or consumption of goods and/or services.

1205 Sales Taxes-Motor Vehicles. Taxes imposed upon the sale of motor driven vehicles normally used on highways.

1210 Hotel-Motel Occupancy Tax. Taxes imposed upon the rent or fee charged on occupancy of a hotel or motel room.

1215 New Orleans Exhibition Hall Tax. Tax imposed upon the rent or fee charged on occupancy of a hall in the New Orleans Convention Center.

1220 Telecommunications Tax. Tax imposed upon the use of telecommunication devices.

1225 La Recovery District-Contra. Withdrawal of funds recorded that are to be distributed to the Recovery District.

1230 Oil Field Site Restoration-Gas. Revenues received from a severance tax imposed on natural gas and, based on equivalent gas volumes, natural gasoline, casinghead gasoline, and other natural gas liquids, including but not limited to ethane, methane, butane or propane in accordance with Part I of Chapter 6 of Subtitle II of Title 47.

1235 Oil Field Site Restoration-Oil. Revenues received from a severance tax levied on the production of oil and condensate in accordance with Part I of Chapter 6 of Subtitle II of Title 47.

- 1240 Severance Tax.** Revenues from taxes imposed upon all natural resources severed from the soil and water as authorized in Section 21 of Article X of the Constitution of Louisiana not recognizable to another account. Examples include, but are not limited to, all forms of timber, including pulp woods, and turpentine and other forest products; minerals such as sulphur, salt, coal, lignite and ores; also marble, stone, gravel, sand, shells and other natural deposits.
- 1245 Reforestation Tax.** Revenues generated from a severance tax of six per centum (6%) of the value in lieu of all other taxes, levied on forest products grown on lands reforested, as provided in Title 56, Chapter 4, Part VI.
- 1250 Hazardous Waste Disposal Tax.** Revenues generated from a tax levied on the disposal of any hazardous waste and on hazardous waste stored for more than ninety days for the purpose of eventual incineration at sea. Hazardous waste is any substance identified and listed as such in the Louisiana Hazardous Waste Regulations of the Department of Environmental Quality.
- 1255 Income Taxes-Individual.** Revenues generated from taxes levied, collected and paid for each taxable year upon the net income of residents, non-residents, estates and trusts.
- 1260 Income Taxes Estimate-Individual.** Prepayments of taxes upon net income of residents, non-residents, estates and trusts.
- 1265 Income Taxes Withheld-Individual.** Taxes on employee's income withheld by his employer and remitted to the state.
- 1270 Income Taxes-Corporate.** Revenues generated each taxable year from taxes levied, collected and paid upon the net income of corporations, both domestic and foreign.
- 1275 Income Tax-Estimated Corporate.** Prepayment of taxes on the net income of corporations, both domestic and foreign.
- 1280 Gasoline Tax.** Revenues generated from a tax of sixteen cents per gallon levied on all gasoline and motor fuels sold, used or consumed in the state of Louisiana for domestic consumption.
- 1285 Lubricating Oil Tax.** Tax upon the sale or use of lubricating oils [REPEALED].

- 1290 Special Fuels Tax.** Revenues generated from a tax levied of sixteen cents per gallon on all special fuels, as defined in R. S. 47:801, when sold used, or consumed in the state of Louisiana for the operation of motor vehicles except whenever liquefied petroleum gas or compressed natural gas is sold, delivered to, or used by any person who pays the annual fuel tax levied under R. S. 47:802.3, the imposition of this tax will not apply.
- 1295 Contra - Unclassified-NMSR.** This non-major state revenue account is used as a contra revenue account. It is commonly used in the disbursement (refund) of revenue from the escrow fund used to collect gasoline taxes, special fuels, and international fuel tax agreement monies.
- 1300 Corporation Franchise Tax.** Revenues generated from a tax levied on every domestic and foreign corporation, exercising its charter, or qualified to do business or actually doing business in this state, or owning or using any part or all of its capital, plant, or any other property in this state, subject to compliance with all other provisions of law, except as otherwise provided for in Part I of Chapter 5 of Subtitle II of Title 47.
- 1305 Occupational License Tax.** License tax for the privilege of conducting a business in the state.
- 1310 Natural Gas Franchise Tax.** Revenues generated from an annual franchise tax levied upon every corporation, foreign and domestic, in the business of transporting natural gas by pipeline in this state for hire, sale or use. The tax is calculated as one percent of gross receipts from the operation of the corporation franchises or charters in this state.
- 1315 Public Utilities Tax.** Revenue generated from a tax levied upon every person owning and/or operating, any public utility in this state as defined in Part I of Chapter 11 of Subtitle II of Title 47 in addition to all other taxes and licenses at a rate of two per centum (2%) of gross receipts from its intrastate business.
- 1320 Generation Or Sale Of Electricity Tax.** Tax on the sale of electricity manufactured or generated in the state.
- 1325 Power Use Tax.** Tax on the engine brake horsepower of engines using electrical or mechanical power in a business [REPEALED].
- 1330 Miscellaneous Franchise Tax.** Tax levied against a corporation (based on gross receipts and/or capital) employed in the state that is not defined in another revenue source code.

- 1335 Alcoholic Beverage Tax.** Gallonage tax on the manufacture or wholesale of beverages of high alcoholic content in accordance with R. S. 26:341. Does not include permit to sell liquor.
- 1340 Retail Alcoholic Beverage Tax.** Tax on the sale of beverages of high alcoholic content to the final consumer.
- 1345 Beer Tax.** Gallonage tax on the manufacture or wholesale of beverages of low alcoholic content (beer) in accordance with R.S. 26:342. Does not include permits to sell beer.
- 1350 Soft Drink Tax.** Tax upon the sale, use, consumption, handling or distribution of soft drinks or soft drink syrups. Does not include permits to sell soft drinks. [REPEALED]
- 1355 Tobacco Tax.** Tax upon the sale, use, handling or distribution of cigars, cigarettes, or smoking tobacco as defined in R. S. 47:842 within the state based on the classification and rates provided in R.S. 47:841. Does not include permits to sell such products.
- 1360 Excise License Tax On Insurance.** Revenues generated from an annual tax levied upon the gross amount of all insurance premiums, except annuity contracts and insurance programs administered under State Employees Group Benefits Program. Includes insurance company license fees.
- 1365 Rental Auto Excise Tax.** Revenues generated from a tax imposed by R.S. 47:302(A) on the use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer or any other vehicle subject to the vehicle registration license tax and is collected in accordance with R.S. 47:303(B).
- 1370 Other Excise Taxes.** Any tax levied that is not defined in another revenue source code.
- 1375 Other Tax-Gift.** Revenues generated by a tax imposed on the transfer of property by gift during a calendar year by any person, resident or nonresident and shall apply whether the transfer is in trust or otherwise, direct or indirect, movable or immovable and corporeal or incorporeal.
- 1380 Other Tax-Inheritance.** Revenues generated by a tax levied on all inheritances, legacies, and donations and gifts made in contemplation of death, except such as specifically exempted in Part 1 of Chapter 1 of Subtitle IV of Title 47.

1385 Other Tax-Other. Any tax that is not defined in another revenue source code.

21.3.4 Gambling Revenues

As prescribed by the legislature, all gambling enterprises licensed to operate in the State of Louisiana must remit to the state a portion of their revenues.

1395 Exotic-1%-Special Maiden Tax. Revenues generated by a one percent deduction taken from the total daily pools of all pari-mutuel pools, except the win, place or show pools for each horse race conducted within the state. Examples include but are not limited to the daily double pool, exacta pool, quinella pool and the super six.

1396 Exotic-.5%. Revenues generated by a one-half percent deduction taken from the total daily pools of all pari-mutuel pools, except the win, place or show pools for each horse race conducted within the state. Examples include but are not limited to the daily double pool, exacta pool, quinella pool and the super six.

1400 Net Progress Tax-License. Revenues generated from a tax whose rate of taxation increases as the daily pool of the racetracks increases in accordance with R.S. 4:161.2.

1401 Salaam Tax. Special accredited Louisiana maiden tax collected by the Department of Economic Development on special live Louisiana bred maiden races in accordance with R.S. 4:184.

1402 OTB Tax. Revenues generated from a one and a half percent tax on the amounts wagered at Off-Track Betting facilities in Louisiana in accordance with R.S. 4:218.

1405 Horse Racing Tax-Contra. NO LONGER USED.

1410 Horse Racing Tax-Exotic-State Police. Represents a .5% tax on the exotic wagering pool fees which is collected from the race tracks on live and simulcast races by the State Racing Commission. (The total tax on the exotic wagering pool fees is 1.5% in accordance with R.S. 4:166.5).

1415 Lottery. Net proceeds received by the State of Louisiana from the operation of the Louisiana Lottery Corporation.

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- 1420 Video Draw Poker.** Proceeds received by the State of Louisiana from the operation of video draw poker machines.
- 1425 Casino Gaming.** Proceeds received by the State of Louisiana from the operation of Casino gaming.
- 1430 Riverboat Casino Gaming.** Proceeds by the State of Louisiana from the operation of River boat casino gaming.

21.3.5 Use of Money and Property

Revenues generated during the course of operations from the investment of state monies and the use of state owned property by public and private entities.

- 1435 Interest On Investments.** Interest received on investment of state monies. Examples include, but are not limited to, interest earned on investment in bonds, interest bearing notes, certificates of deposits, etc.
- 1440 Interest Income-8g Settlement.** Interest income from the settlement of 8g Funds.
- 1445 Gain From Sales Of Securities.** Net gains realized on the sale of investment securities.
- 1450 Loss From Sales Of Securities.** Net loss realized on the sale of investment securities. This account is used to offset the gain from the sale of securities.
- 1455 Dividends On Investments.** Dividends received on investments.
- 1460 Other Investment Income.** Income of governmental enterprises that is not derived from the basic operations of such enterprise. This includes interest on Bank Time Deposits.
- 1465 Amortization Bond Investment Premium/Discount.** The gradual reduction, redemption, or liquidation of a bond premium or discount over the life of the bond.
- 1470 Securities-Rental Income.** Rental income from the rental of securities.
- 1475 Rents-Land.** Rents received from the use of state lands.

- 1480 Rents-Buildings And Equipment.** Rent received for the use of state buildings or equipment.
- 1485 Royalties On Land.** Royalties received for oil, gas, and other minerals removed from state land.
- 1490 Bonuses On Land.** Bonus type leases of state land for oil, gas, and other mineral exploration.
- 1495 Income-Principal 8g Settlement.** Principal portion of the proceeds from the 8g settlement.
- 1500 Mineral Settlement.** Monies received by the state collected by the Department of Natural Resources as major state revenues for mineral settlements from various corporations, etc.
- 1505 Texaco Settlement.** Monies received by the state collected by the Department of Natural Resources as major state revenues for the Texaco settlement. NO LONGER USED.
- 1510 Other Royalties.** This account is used to record other royalties not defined in another revenue source account.
- 1515 Operating Leases.** Receipts received from an agreement in writing which conveys property for a specified period of time and for a specific amount that does not meet the criteria for Capital leases. This includes revenue from leases of state land for mineral exploration, campsite leases, or surface leases.
- 1520 Other Receipts On Land.** Proceeds from the sale of state lands, easements, damage payments and other similar receipts.

21.3.6 Licenses, Permits and Fees

Licensing, permit and other fees collectable due to legislative or constitutional action by state entities.

- 1525 Permits-Liquefied Petroleum Gas.** Permit fees charged for the right to store, sell, repair or transport liquefied petroleum gas and liquefied petroleum equipment.

- 1530 Permits-Anhydrous Ammonia Fertilizer.** Revenues generated from initial or renewal permit fees charged to dealers for the sale of anhydrous ammonia fertilizer and equipment in accordance with R.S. 3:1356.
- 1535 Fees-Hazardous Liquids Pipeline.** Revenues generated from the annual fees charged to every person engaged in the transportation of hazardous liquids or who owns or operates intrastate pipeline facilities for the transportation of hazardous liquids in accordance with R.S. 30:706.
- 1540 Fees-Electric Cooperative.** Fees charged to electric cooperatives supplying electricity within the State of Louisiana.
- 1545 Fees-Banking, Building & Loan, Credit Unions.** Fees charged to banks, building and loan associations, and credit unions doing business in the state.
- 1550 Fee-Insurance Rating.** Revenues generated from fees charged by the Insurance Rating Commission on premiums received in the state by insurers.
- 1555 Fees-Inspection On Gasoline.** Fees charged for the inspection, testing, and analyzing of petroleum products sold or consumed in the state paid by the original handler or distributor. Includes any expenses incurred in the seizure and holding of gasoline for non-payment of the fee.
- 1560 Fees-Environmental Trust.** Fees deposited in the Environmental Trust Fund for permits or certificates through the Department of Environmental Quality.
- 1565 Motor Vehicle-Driver's License.** Fees charged to licensed drivers of motor vehicles in accordance with Title 32 Chapter 2. Includes chauffeur and all classes of driver licenses.
- 1570 Motor Vehicle-Registration/Plate Fees.** Annual fees for license plates and registration for all vehicles and motor vehicles intended to be operated upon the public highways of Louisiana.
- 1575 Motor Vehicle-Title Fees.** Fees charged for a title on a motor vehicle or trailer in accordance with R.S. 32:728.
- 1580 Motor Vehicle-Temporary Markers.** Fees charged for the issuance of temporary registration plates or markers.

- 1585 Motor Vehicles-Inspection Fees.** Fees charged for the issuance of inspection stickers required for every motor vehicle, trailer, semitrailer, and pole trailer registered in this state as prescribed in R.S. 32:1304 and R.S. 32:1306.
- 1590 Motor Vehicles-Other Fees/Permits.** Charges for motor vehicle fees, licenses and permits that are not defined in another revenue source code. Included are oversize or overweight permits, etc.
- 1595 Trade/Profession-License, Permits, Fees.** Charges for registration and/or examination of individuals or firms to practice a trade or profession.
- 1600 Non-Resident Contractor License, Permits, Fees.** Fees required under the employment security law charged to nonresident contractors desiring to engage in, prosecute, follow or carry on the business of contracting.
- 1605 General Business-License, Permits, Fees.** Licenses, permits, and fees for permission to organize and manage a business.
- 1610 Fees-Motor Carrier-Inspection, Supervision.** Fee charged to motor carriers for inspection, control, and supervision of the business service and rates. The amount of the fee is measured by the gross receipts from those activities subject to the commission.
- 1615 Fees-Motor Carrier.** Annual fee charged to motor carriers, as defined in R.S. 45:162(10), for each motor vehicle or combination of vehicles operated or to be operated by the motor carrier. This special fee shall be paid at the time of the issuance of a certificate of convenience and necessity in accordance with R.S. 45:169.
- 1620 Fees-Motor Carrier, Annual Report Filing Fees.** Fees collected from the submission of a motor carrier's annual report to the Louisiana Public Service Commission.
- 1625 Fees-Common Carrier Certificate.** Fees collected from certificates issued on an annual basis to common carriers of goods through the state in accordance with R.S. 45:169.
- 1630 Fees-Contract Carrier Certificate.** Fee collected from permits issued on an annual basis that are required from carriers of goods in the state in accordance with R.S. 45:169.

- 1635 Fees-Motor Carrier-Lease Filing.** Fees charged when filing with the Louisiana Public Service Commission in order to approve the lease, sale or transfer of any certificate of convenience and necessity.
- 1640 Fees-Rate Application-Increase.** Fees for the application of a rate increase (non-utility).
- 1645 Fees-Rate Application-Decrease.** Fees for the application of a rate decrease (non-utility).
- 1650 Fees-Reinstatement.** Fees charged for the reinstatement of the authority to operate or conduct trade or business in the state.
- 1655 Alcoholic Liquor, Beer, Beverage-Licenses, Permits, and Fees.** Licenses, permits, and fees charged to wholesale and retail dealers engaged in the business of selling alcoholic liquor and beer.
- 1660 Fees-Lobbyist Registration.** Annual registration fees charged for each lobbyist with each registration and each renewal of the registration and with each supplemental registration form filed in accordance with R.S. 24:53.
- 1665 Fees-Name Change.** Fees charges for the changing of an individual or organization's name on official records, licenses, and permits during the calendar year.
- 1670 Fees-Rate Application-Utilities.** Fees charged for the application of a rate increase or decrease for a public utility.
- 1675 Fees-Rehearing Application.** Fee assessed when an application is submitted to rehear a case before a governing body (i.e., rate application increase).
- 1680 Fees-Stock Transfer.** Fees collected that are associated with the transfer of stock.
- 1685 Fees-Hunting & Fishing Licenses.** Fees charged for the privilege of hunting and fishing in public and private domains.
- 1690 Other Licenses, Permits, And Fees.** All other licenses, permits, and fees not identified in another revenue source code.
- 1695 Other Licenses, Permits, And Fees-Contra.** Used to show the distribution of funds from the sale of licenses, permits, and fees to the respective agencies.

- 1700 Fines & Penalties-Citations.** Fines and penalties assessed via citation against an individual or organization.
- 1705 Fines & Penalties-Late Filings.** Additional fees collected for filing a late annual report.
- 1710 Fines-Illegal Operations.** Fines charged for the illegal operations of a vehicle on the state highways and byways (Fine is set at hearing).
- 1715 Civil Penalties.** Fees collected from fines assessed for violating civil laws.
- 1720 Other Fines & Penalties.** Fees assessed that are collected but are not defined in another revenue source code.
- 1725 Tuition-Colleges & Universities.** Revenues generated from instruction and fees assessed students for current operating purposes of Colleges and Universities.
- 1730 Tuition-Vocational-Technical Institutes/Colleges.** Revenues generated from instruction and fees assessed students for current operating purposes of Vocational Technical Institutes/Colleges.
- 1731 Inter Agency Transfers Tuition-Vocational Technical Institutes/Colleges.** Revenues generated from instruction receivable from other state agencies for current operating purposes of Vocational Technical Institutes/Colleges.
- 1735 Ineligible Patient Fees.** Fees collected from patients that do not qualify for indigent medical services.

21.3.7 Sales of Commodities and Services

Revenues generated by ancillary and enterprise funds from the sale of goods and services to state agencies and non-state agencies.

- 1740 Sales To State Agencies-Merchandise & Commodities.** Sales of merchandise and commodities by any state agency to another state agency; except for sales by a budgeted agency to another budgeted agency, which are recorded in Interagency Receipts.

- 1745 Sales To State Agencies-Services.** Sales of services by any state agency to another state agency; except for sales of services by a budgeted agency to another budgeted agency, which are recorded in Interagency Receipts.
- 1750 Sales To State Agencies-AEF.** Sales of Merchandise and commodities by an agency that is related to an enterprise fund.
- 1755 Sales To State Agencies-Gasoline.** The sale of gasoline from one state agency to another state agency.
- 1760 Sales To State Agencies-Service Charge.** Service charge on the sale of goods and services from one state agency to another.
- 1765 Sales To State Agencies-Tax Collection On Sales.** Taxes collected on the sale of goods.
- 1770 Sales To State Agencies-Vehicle Equipment.** Proceeds on the sale of state vehicles above the current book value, or proceeds on the sale of state vehicles.
- 1775 Sales To Non-State Agencies-Merchandise & Commodities.** Sales of merchandise and commodities by any state agency to local government, private organizations, or private individuals.
- 1780 Sales To Non-State Agencies-AEF.** Sales of merchandise and commodities by an agency that is related to an enterprise fund.
- 1785 Sales To Non-State Agencies-Services.** Sales of services by an agency to local government units, private organizations, or private individuals.
- 1790 Sales To Non-State Agencies-Timber.** Income received from the sale of timber to sources outside of state government.

21.3.8 Other Receipts

Sources of revenue collected that are not generated during the course of the normal operations of an agency.

CHAPTER 21

- 1795 Miscellaneous Receipts-Conversion Of Property.** Proceeds received from the sale or conversion of land, buildings, and equipment.
- 1800 Miscellaneous Receipts-Unclaimed Property.** Receipts of unclaimed deposits of monies and receipts from the public sale of property of abandoned or unknown ownership.
- 1805 Miscellaneous Receipts From Private Sources.** Gifts, contributions, donations, grants in aid and the like, either in the support of a specific purpose, or in the furtherance of general governmental activities.
- 1810 Miscellaneous Receipts-Suspense.** Amounts received for which information received is not immediately available to permit proper classification of the receipt.
- 1815 Miscellaneous Receipts-Wildlife Refund.** The return of funds that were originally designated for wildlife preservation.
- 1820 Miscellaneous Receipts-Services and Supplies.** Revenue collected from services performed or the sale of supplies.
- 1825 Miscellaneous Receipts-Storage Income.** Receipts received from the rental or storage space in state buildings.
- 1830 Miscellaneous Receipts-Floor Space Income.** Receipts received from the rental of floor space in state buildings.
- 1835 Miscellaneous Receipts-Local/Other Sources.** Receipts received from other sources.
- 1840 Miscellaneous Receipts-Government.** Receipts received from other government sources.
- 1845 Miscellaneous Receipts-Other Income.** Other funds that are not defined in another revenue source code.
- 1850 Miscellaneous Receipts-Bond Purchase Investment.** Receipts from the investment of bonds purchased.
- 1855 Miscellaneous Receipts-Bond Proceeds.** Receipts from the sale of bonds.

- 1860 Miscellaneous Receipts-Premium And Accrued Interest-Bonds.** Amounts received above the nominal or face value of bonds sold including accrued interest from date of sale to date proceeds were received.
- 1865 Accounts Receivable Collected-Prior Year.** The collection of accounts receivable for goods and services from a prior year.
- 1870 Accounts Receivable Collected-Current Year.** The collection of accounts receivable for goods and services in the current year.
- 1875 Accounts Receivable Collected-Contra-Prior year.** Account established to record the collection of accounts receivable in order to clearly delineate total accounts receivable for the prior year.
- 1880 Accounts Receivable Collected-Contra-Current Year.** Account established to record the collection of accounts receivable in order to clearly delineate total accounts receivable for the current year.
- 1885 Property Cash Withdrawal.** Receipts from property cash withdrawal to be deposited into petty cash.
- 1890 Enterprise Fund-Prior Year-A/R Clearing.** Funds received for goods or services delivered in the prior year which are to be distributed to the appropriate profit making state agency.
- 1895 Collection Prior Year Refunds.** Collections of accounts from a prior budget fiscal year.
- 1900 Collection On Defaulted Loans.** Collection of funds on a loan that was deemed to be uncollectible.
- 1905 Deposit Refunds.** Refunds on incorrect deposits, refund of expenditures or refund of premiums during the current period.
- 1910 Gain On Disposal-Sale Of Property.** The remaining value of property and equipment between the value received and book value where the value received is greater than the book value.
- 1915 Paid Under Protest Money.** Monies paid to the state under protest.

1920 Non-Operating Revenue. Income of governmental enterprises that is not derived from the basic operations of such enterprises. (i.e., interest on investments or on bank time deposits).

1925 Receipts-Non Revenue. The collection of accounts receivable from the current or prior year which are not derived from the normal revenue generating activities of a state agency.

21.3.9 Interagency Transfers

Revenue received from a state agency for the sales of goods and services or other receipt of funds by an non ancillary or enterprise fund.

1930 Interagency Receipt-Commodities. Funds received by a budgeted agency in exchange for commodities from another budgeted agency. Does not include the sale of goods from an “Enterprise Fund “ or “Internal Service Fund”.

1935 Interagency Receipts-Services. Funds received by a budgeted agency in exchange for services from another budgeted agency. Does not include the sale of services from an “Enterprise Fund” or “Internal Service Fund”.

1940 Interagency Receipt Of Funds. Funds received by a budgeted agency from another budgeted agency **not in exchange** for commodities and services.

21.3.10 Colleges, Universities and Hospitals

Other receipts of revenue by Colleges, Universities and Hospitals that are particular to their operations.

1945 College, University, Hospital-Endowment Income. Endowment income from colleges, universities, and hospitals. Income from investments of endowments and similar funds which are expended or added to the endowment principal.

1950 College, University, Hospital-Indirect Cost Recovery. Cost reimbursement from federal and non-federal sources of expenditures for administration and/or facilities related to grants and contracts. The cost reimbursement is used as a means of financing for the colleges and universities and not a reduction in expenditures.

- 1955 College, University, Hospital-Addition To Plant Facilities.** Funds received for use in the addition or improvement of facilities.
- 1960 College, University, Hospital-Retirement Of Indebtedness.** Funds received that may include cash, investments, deposits with federal agents, etc. all of which are restricted or designated for the purpose of servicing plant fund indebtedness.
- 1965 College, University, Hospital-Plant Recovery-Other.** This account includes funds that are in the Investment in Plant and for funds that are restricted and unrestricted.

21.3.11 Other

Other sources of revenue not previously defined in another group.

- 1970 Prior Year Revenue Adjustment.** Adjustments to prior year revenue.
- 1971 Federal Aid - Prior Year Revenue Adjustments.** This account is used as a revenue adjustment in the current fiscal year when federal aid monies expended in the prior fiscal year are collected or returned by the cancellation of a prior year check after the 8/14 fiscal year close and must be recognized as revenue in the current fiscal year.
- 1972 Self Generated - Ancillary - Prior Year Revenue Adjustments.** This account is used as a revenue adjustment in the current fiscal year when self-generated or ancillary monies expended in the prior fiscal year are collected or returned by the cancellation of a prior year check after the 8/14 close and must be recognized as revenue in the current fiscal year.
- 1973 Interagency - Prior Year Revenue Adjustments.** This account is used as a revenue adjustment in the current fiscal year when interagency monies expended in the prior fiscal year are collected or returned by the cancellation of a prior year check after the 8/14 fiscal year close and must be recognized as revenue in the current fiscal year.
- 1975 Budget Development Revenue Source-General Fund.** Account used for the initial budget load for the general fund means of financing. No actual collections should be recorded in this account.
- 1980 Sale Of Inventory Revenue Source.** Revenues generated from the sale of items previously recorded in inventory.

21.4 BALANCE SHEET ACCOUNTS

The Balance Sheet Account (BAC2) Table defines codes for each asset, liability or fund balance account in the ISIS by fiscal year. This table can also establish higher level classifications of the account codes (class, category, and group), and associated balance sheet account with an account type (01=Assets, 02=Liabilities, 03=Fund Balance). The balance sheet account code is the starting point for a classification hierarchy that puts similar accounts together in progressively larger groups. The progression is as follows: balance sheet account, balance sheet class, balance sheet category, balance sheet group. Similar balance sheet accounts make a balance sheet class, and similar balance sheet classes make a balance sheet category.

21.4.1 Assets

Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. There are several cash accounts that are particular to a specific fund and are not listed below. Those cash accounts are associated with particular funds and agencies, and are not for general use.

- 6000 Disbursement Cash Account.** Account where disbursement of cash occurs for operating agency funds. Each agency fund has its own disbursement cash account associated with its expenditure organizations on the ORG2 screen of AFS. Checks, with the exception of payroll checks, will not issue during the automated disbursements process if the balance in this account is not sufficient to cover expenditures with the exception of the CLEARPAY process run at 8/14 of each year.
- 6005 Cash-General Fund.** Cash account that reflects General Fund warrants drawn. Always reflects a negative amount throughout the fiscal year.
- 6010 Cash-Self Generated.** Account that reflects the cash balance of the self generated and ancillary funds.
- 6015 Cash-Inter Agency Transfers.** Account that reflects the cash balance of the interagency transfer funds.
- 6020 Cash-Federal.** Account that reflects the cash balance of the federal funds.

- 6025 Cash-Ancillary.** Account that reflects the cash balance of the ancillary funds. Not currently used by the State of Louisiana, cash from ancillary funds is been combined with self generated cash in account 6010.
- 6030 Cash-INSF.** Account that reflects the cash balance of internal service or enterprise funds.
- 6035 Cash-Enterprise Fund.** Account that reflects the cash balance of enterprise funds. Not currently used by the State of Louisiana, cash for enterprise funds is currently combined with internal service fund cash in account 6030.
- 6040 Cash-Deposit Account.** Contra account to the cash deposit suspense account 6076.
- 6045 Cash-Special Revenue Fund.** Account that reflects the cash balance in the special revenue fund. Not currently used by the State of Louisiana, a special account has been established for each means of financing fund.
- 6051 Cash-Capital Outlay Escrow DOT Means Of Financing.** Account that reflects the cash balance in the capital outlay escrow means of financing. **Not currently used by the State of Louisiana,** the cash account for capital outlay escrow is the Disbursement Cash Account 6000.
- 6052 Cash-Time Capital Project Account.** Account that reflects the cash balance in the time capital project account. **Not currently used.**
- 6055 Cash-Capital Outlay Escrow Ot/At Means Of Financing.** Account that reflects the cash balance in the capital outlay escrow Ot/At means of financing. **Not currently used.**
- 6061 Cash-Capital Improvement Bonds DOTD Operating.** Account that reflects the cash balance in the Department of Transportation capital improvement bond fund. **Not currently used.**
- 6065 Cash-Capital Improvement Bond-Other.** Account that reflects the cash balance in the capital improvement bond fund. **Not currently used.**
- 6075 Cash-Capital Outlay Escrow Fund Act 45.** Account that reflects the cash balance in the capital outlay escrow fund Act 45. **Not currently used.**

- 6076 Cash-Deposit Suspense Account.** Account that reflects the cash balance in the deposit suspense account. This is the money deposited in the state's central bank that has not yet been identified for proper classification.
- 6080 Cash-Other Funds.** Account that reflects the cash balance in from other sources not maintained in the State's accounting system.
- 6085 Cash-Agency Cash.** Cash recorded at the agency level and not in an account maintained by the State Treasurer's Office used by OSRAP in a 14th period adjustment necessary to reflect petty cash in the bank for Statement A of the Annual Financial Report.
- 6090 Cash-Travel & Petty Cash.** Account that reflects the cash balance in the travel and petty cash fund used by OSRAP in a 14th period adjustment necessary to reflect petty cash on hand for Statement A of the Annual Financial Report.
- 6095 Cash-Cash Equivalents.** Checks, certified checks, postal and express money orders, bank drafts, certificates of deposit, and U.S. Government securities to be held less than 30 days.
- 6100 Accounts Receivable.** Amounts owed to a fund or open account from private persons, firms or corporations or other public entities within or outside state government for goods and services provided.
- 6105 Accounts Receivable-Professional Services.** Amounts owed to a fund or open account from private persons, firms or corporations or other public entities within or outside state government for professional services.
- 6107 Accounts Receivable-Self Generated.** Amounts owed to a fund or open account from private persons, firms, or corporations or other public entities within or outside state government from self generated sales of goods and services. Account used by OSRAP in a 14th period adjustment necessary to reflect cash basis revenue in Statement A of the Annual Financial Report.
- 6110 Interagency Receivables.** Amounts owed to an agency by another agency for goods and services. Account used by OSRAP in a 14th period adjustment necessary to reflect cash basis revenue in Statement A of the Annual Financial Report.

- 6115 Employee Receivables.** Amount owed by an employee for reimbursement of advances, salary overpayment, etc.
- 6120 Payroll Receivables.** Payroll related receivables due to state agencies from employees and provider. Not currently used by the State of Louisiana.
- 6125 Other Receivables.** All other receivables not identified in another receivable account. Account used by OSRAP in a 14th period adjustment necessary to reflect cash basis revenue in Statement A of the Annual Financial Report.
- 6130 Interest Receivable.** Interest earned but not received on investments.
- 6135 Travel & Petty Cash Advances.** Receivable for travel and petty cash for funds that were disbursed by the STO. **Not currently used in the State's accounting system.**
- 6140 Due From Federal Government.** Amounts due from the federal government; usually claims for reimbursement. Account used by OSRAP in a 14th period adjustment necessary to reflect cash basis revenue in Statement A of the Annual Financial Report.
- 6145 Due From Other Funds.** Amounts due from other funds.
- 6150 Notes Receivable.** An unconditional promise signed by a maker to pay a certain sum of money to an agency or fund on demand or at a fixed or determinable future time.
- 6155 Allowance For Doubtful Accounts.** The accumulated estimated amount of uncollectible receivables.
- 6160 Investments.** Securities or property to be held for the production of income in the form of interest, dividends, or rent.
- 6165 Prepayments.** Expenditures entered into the accounts for benefits not yet received.
- 6170 Inventories.** Cost of materials and supplies on hand to be used in operations or held for resale. This account is also used by OSRAP in a 14th period adjustment necessary to reflect side system inventory in Statement A of the Annual Financial Report and by the agencies that use the inventory component of AFS.

- 6175 Restricted Assets-Cash.** Cash (usually of an enterprise fund) that may not be used for normal operating purposes because of the requirements of donors or grantors.
- 6180 Restricted Assets-Investments.** Investments that may not be used for normal operating purposes because of the requirements of donors or grantors.
- 6185 Restricted Assets-Receivables.** Receivables that may not be used for normal operating purposes because of the requirements of donors or grantors.
- 6190 Direct Financing Lease Payments Receivable.** Principal payments related to direct financing leases that are due for payment but have not been received.
- 6195 Accrued Interest Receivable-Direct Financing Leases.** Interest payments related to direct financing leases that are due for payment but have not been received.
- 6200 Equipment Under Capital Lease.** This category is used to record the cost of leasing equipment on a long term basis.
- 6205 Construction Work-In-Progress.** The cost of construction work undertaken but not completed.
- 6210 Machinery and Equipment.** The acquisition costs and major repair costs of machinery and equipment.
- 6215 Assets Non Current-Buildings.** Buildings owned by a state agency attributable to a past or future period.
- 6220 Assets Non Current-Software.** Software owned or controlled by a state agency attributable to a past or future period.
- 6225 Accumulated Depreciation-Equipment.** Expiration in the service life of equipment and accumulates the amount of cost of the related asset that has been charged to expense as a result of obsolescence, wear and tear from usage.
- 6230 Accumulated Depreciation-Buildings.** Expiration in the service life of a building and accumulates the amount of cost of the related asset that has been charged to expense as a result of obsolescence, wear and tear from usage.

- 6235 Accumulated Depreciation-Software.** Expiration in the service life of software and accumulates the amount of cost of the related asset that has been charged to expense as a result of obsolescence, wear and tear from usage.
- 6240 Assets Non Current-Land.** Past or future period acquisition costs and improvement costs of land owned by a state agency.
- 6245 Unamortized Premium/Discount On Inventory.** Allowance established for the portion paid in excess of inventory value or for the portion of the excess of inventory amount paid which remains to be amortized or written off over the remaining life.
- 6250 Deferred Charges.** Expenditures which are not chargeable to the fiscal periods in which made, but are carried on the asset side of the balance sheet, pending amortization or other disposition.
- 6255 Advances To Providers.** Monies given to providers for services to be performed at a future date.
- 6260 Advances To Vendors.** Monies given to vendors for commodities and services to be delivered/performed at a later date. All contract advances issued to vendors and the recoupment of those advances must be coded to this account.
- 6265 Amount Available For Debt Service.** Amount of assets in debt service funds for the retirement of general obligation debt.
- 6270 Amount To Be Provided-Compensated Absences.** Amount of funds to be provided in future years for the payment of compensated absences at a future date.
- 6275 Amount To Be Provided-Future Employer Contributions.** Amount of funds to be provided from future employer contributions for retirement of long term debt.
- 6280 Amount To Be Provided-Retirement Of General Long Term Debt.** Amount of funds to be provided in future years for the retirement of general long term debt at a future date.
- 6285 Other Assets.** Acquisition costs and improvements of miscellaneous assets not defined in another asset account.

6290 Line Of Credit. Authorization to the appropriate agency to draw funds from the treasury on a temporary loan basis in order to have a funding source to enable capital projects to proceed in an orderly manner.

6295 Line Of Credit-Contra. The amount of funds that has repaid on the credit lines.

21.4.2 Liabilities

Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions. Does not include encumbrances and pre-encumbrances.

6300 Checks In Excess Of Deposit. The difference in funds between the amount of checks withdrawn from an account and the balance of that account.

6305 Accrued Salaries & Wages Payable. Gross salaries and wages earned by employees which have not been paid.

6310 Net Payroll Payables-Expense. Represents the gross employee payroll less the sum of the amounts withheld for taxes, insurance, credit union, etc.

6311 Net Payroll Payables-Transfer. The gross employee payroll less the sum of the amounts withheld for taxes, insurance, credit unions, etc., that are to be transferred from one agency to another agency.

6315 Payroll Deductions Payable-Expense. Amounts deducted from salaries and wages paid to employees, but not remitted.

6316 Payroll Deductions Payable-Transfer. Amounts deducted from salaries and wages paid to employees that were on loan from another agency.

6320 Compensated Absences Payable-Current. Represents the amount accrued that is due to an employee that is not payable until the employee is absent from work due to an illness or annual leave.

6325 Accrued Employee Benefits Payable-Expense. Employer's share of benefits, or salaries and wages accrued or paid to employees, but not remitted.

- 6326 Accrued Employee Benefits Payable-Transfer.** Employer's share of benefits on salaries and wages accrued or paid to employees but not remitted, that are on loan from another agency.
- 6330 Accrued Interest Payable.** Interest expenses related to bonds that are due but not paid.
- 6335 Vouchers Payable.** Amounts owed by an agency on open payment vouchers to private persons, firms, corporations, or other public entities within or outside the state government for goods and services provided.
- 6340 Interagency Payables.** Amounts owned by an agency to another agency for goods and services provided.
- 6345 Notes Payable Short Term.** Unconditional written promises signed by an entity to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.
- 6350 Warrants Payable-Current Year.** Current year approved warrants that have not been remitted to the agency.
- 6355 Warrants Payable-Prior Year.** Prior year approved warrants that have not been remitted to the agency.
- 6360 Amounts Held In Custody For Others.** Funds that are being held by state agencies acting as trustees or agents for individuals, private organizations, and/or governments.
- 6365 Escrow & Refundable Deposits.** Receipts held until legal obligations are reached, performance of an act is complete, state property is returned, or other conditions are fulfilled.
- 6370 Bonds Payable-Current.** Principal portion on bonds sold that is due for payment at maturity.
- 6375 Backup Withholding Payable.** Account which maintains the balance for backup withholding taxes payable to the Internal Revenue Service.
- 6380 Bond Interest Payable.** Interest portion of bonds sold that is due for payment at specified times in the future.

- 6400 Notes Payable-Long Term.** Account includes unconditional written promises signed by an entity to pay a certain sum of money on demand or at a fixed or determinable time, either to the bearer or to the order of a person designated therein.
- 6405 Compensated Absences Payable-Long Term.** The amount accrued that is due to an employee that is not payable until the employee is absent from work due to an illness or annual leave.
- 6410 Leaseholds Payable.** Amount due to be paid for the right to the use of real estate by virtue of lease, usually for a specified term of years.
- 6415 Obligations Under Capital Lease.** Account records the amount owed by the institution by virtue of having properties on capital lease.
- 6420 Judgements Payable.** Amounts due to be paid by the state as a result of court decisions including condemnation awards to be made in payment for private property taken for public use.
- 6425 Miscellaneous Payable.** Amounts due to be paid by the state that are not defined in another account.
- 6430 Obligations Under Securities Lending Program.** Amount of funds that are due for payment for the rental of securities under the securities lending program.
- 6435 Bonds Payable-Long Term.** Principal portion of bonds sold that is due for payment at maturity.
- 6440 Estimated Liabilities For Claims.** Funds that are set aside for an estimated amount of claims against the state.
- 6445 Due To Federal Government.** Amounts due to a federal agency from state government, usually to pay a claim or return federal funds.
- 6450 Due To General Fund.** Amounts due to the general fund.
- 6455 Due To The State Treasurer-Major State Revenues.** The amount of money due to the State Treasurer for collections of major state revenues.

- 6460 Due To State Treasurer-Imprest Fund.** The amount of money due to the State Treasurer for the return of imprest fund.
- 6465 Due To State Treasurer-Income Not Available.** The amount of money due to the State Treasurer for collections that are not available for operations.
- 6470 Due To Parishes, Boards, & Municipalities.** Amounts due to parishes, boards, and municipalities from state funds.
- 6475 Due To Other Funds.** Amounts due to other funds.
- 6480 Contracts Payable.** Obligations on contracts that are due for payment.
- 6485 Contracts Payable Retainage.** Amounts owed on contracts in progress or which have been paid, pending final inspection or the lapse of a specific time period or both. The unpaid amount is usually a stated percentage of the current price.
- 6490 Unamortized Bond Discount/Premium.** The portion of the bond discount or premium that has not been amortized.
- 6495 Advances From Other Funds.** Working Capital Advances for intra governmental services and Enterprise funds appropriated from the General Fund.
- 6500 Undistributed Income-Annuity Funds.** Income from the investment of annuity funds that remain to be allocated or distributed to designated individuals stipulated in the annuity agreement.
- 6505 Undistributed Income-Life Income Funds.** Income from the investment of life income funds that remain to be allocated or distributed to designated beneficiaries on whose behalf the life income fund was contributed to the institution.
- 6510 Deferred Credits.** Credit balances or items which will be spread over subsequent accounting periods either as additions to revenues or as reductions of expenditures.
- 6525 Income Not Available.** Income that is not available for appropriation or expenditure.
- 6530 Liens Payable.** Amount payable created from a charge upon real or personal property for the satisfaction of a debt.

- 6535 Other Withholdings Payable.** Withholdings payable that are not identified in another account.
- 6540 Deferred Compensation Payable.** Amounts payable to the Deferred Compensation account for withholdings for deferred compensation from an employees pay.
- 6545 Other Liabilities.** Liabilities that are not defined in another liability account.
- 6548 Agency Due To.** Amount due to other agencies.
- 6551 Use Tax Accrual.** Accrual of a tax levied by the state on goods bought from a non-sales tax area or sector.
- 6554 Accounts Payable Encumbrance Adjustment.** Adjustment of accounts payable encumbrance.

21.4.3 Fund Equity/Reserves

The residual interest in the assets of a fund that remains after deducting its liabilities. Reserves are segregations of a portion of the fund balances.

- 6600 Reserves-For Debt Service.** A portion of an appropriation or a reserve of funds that is designated for the extinguishment of debt.
- 6605 Reserves-For Inventories.** A reserve which represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve of the inventories are not available for appropriation.
- 6610 Reserve-For Pension Benefits.** A reserve which represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the pension benefits are not available for appropriation.
- 6615 Reserve-For Encumbrances.** A reserve representing the segregation of a portion of the fund balance to provide for unliquidated obligations (Contra to encumbrances).
- 6616 Reserve-For Encumbrances-Payroll.** A reserve representing the segregation of a portion of the fund balance to provide for obligations-payroll.

- 6620 Reserves-For Construction.** Funds that are segregated for future use for construction.
- 6625 Reserves-For Advances To Intra governmental Service & Enterprise Funds.** Reserves for advances of working capital to intra governmental service and enterprise funds which are not available for appropriation in the General Fund.
- 6630 Reserves-For Notes Receivable.** Reserves for long-term receivables that must be segregated for some future use and is therefore not available for further appropriation or expenditure.
- 6635 Reserves-For Special Activities.** Reserves for special activities that must be segregated for some future use and are not available for future appropriation or expenditure.
- 6640 Reserves-For Bond Sinking Fund.** Funds that are segregated for future use in a bond sinking fund.
- 6645 Reserves-For Special Purposes.** Funds that are segregated for future use for special purposes.
- 6650 Reserves-For Other.** Funds that are segregated for future use which are not identified in another reserve account.
- 6655 Retained Earnings-Reserved.** The accumulated earnings of an enterprise or intra governmental service fund which are segregated for future use .
- 6660 Retained Earnings-Unreserved.** The accumulated earnings of an enterprise or intra governmental service fund which have been retained in the fund and are not reserved for any specific purpose.
- 6665 Investment In Fixed Assets.** Funds invested in assets of a long-term character that are intended to be held or used; such as land, buildings, machinery, furniture, and other equipment.
- 6670 Contributed Capital.** An equity account in a proprietary fund which reflects the amount of capital contributed to the enterprise.
- 6675 Fund Balance-Undesignated.** The excess of a fund's assets and resources over fund liabilities, reserves, and undesignated amounts.

- 6680 Fund Balance-Designated.** The excess of a fund's assets and resources over fund liabilities, reserves and designated amounts that may be designated for specific purposes. May include clearing accounts, auxiliary enterprise funds, endowment funds, annuity funds, income funds, payroll deductions payable, and accrued payables.
- 6685 Suspense Account-Coding Error Suspense.** An account providing temporary general ledger balancing when one side of an entry is invalid. This account is also used by some interfacing agency subsystems when the subsystem issues checks.
- 6690 Adjustments.** Adjustment to the difference between the assets of a fund over its liabilities and reserves.
- 6693 AFR Adjustment Account Only.** An account used to show the adjustments from the Prior Year Disposition Report (Schedule 5) to the Annual Financial Report for the State of Louisiana. For OSRAP use only.
- 6695 Beginning Inventory Balance.** The beginning inventory balance derived from the previous period ending inventory balance.
- 6697 Inventory Increase/Decrease.** An account set up to identify increases and decreases in the inventory account(s).
- 6700 Beginning Fund Balance.** The beginning fund balance derived from the previous period ending fund balance.
- 6705 Reserve For Pre-Encumbrances.** A reserve representing the segregation of fund balance to provide for pre-encumbrances (Contra to requisition transactions).
- 6710 Cancel Vouchers Payable.** Identifies the default balance sheet account offset for canceled vouchers payable transactions. This account applies to the reversal of liabilities incurred on checks which have been canceled.
- 6715 Reserve Memo Pre-Encumbrances.** Identifies the default balance sheet account offset for all requisition transactions. Not currently used by the State of Louisiana.
- 6720 Reserve Memo Encumbrance.** Identifies the default balance sheet account offset for all purchase order transactions. Not currently used by the State of Louisiana.

6725 Payroll Clearing. Account used to record rejected cost distribution when ISIS and UPS interface.